



# ADOPTED ANNUAL BUDGET 2020-2021



# City of Pharr

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This budget will raise more total property taxes than last year's budget by \$1,968,713 or 8.61% increase, and of that amount, \$660,349 is tax revenue to be raised from new property added to the tax roll this year.



# City of Pharr, TX



## ELECTED OFFICIALS



Ambrosio "Amos" Hernandez, MD  
Mayor



Eleazar Guajardo  
Commissioner Place 1



Roberto "Bobby" Carrillo  
Commissioner Place 2



Ramiro Caballero, MD  
Commissioner Place 3



Daniel Chavez  
Commissioner Place 4



Ricardo Medina  
Commissioner Place 5



Itza Flores  
Commissioner Place 6

# City of Pharr, TX



## EXECUTIVE MANAGEMENT



Ed Wylie  
City Manager/EMC



Hilda Pedraza, TRMC, CMC  
City Clerk/Asst. City Manager



Anali Alanis  
Asst. City Manager



# Department Directors



Karla Saavedra, CGFO  
Finance Director



Luis Bazan  
Bridge Director



Danny Ramirez  
Communications Director/Dep. EMC



Jose J. Pena, CGCIO  
IT & Media Director



Melanie Cano  
Development Services Director



Raul Garza  
CDBG Director



Pilar Rodriguez  
Int. Public Works Director



Sergio Alaniz  
Parks & Rec Director



Ignacio Amezcua  
Purchasing Director



Adolfo Garcia  
Library Director



Omar Anzaldúa Jr. PE, CFM  
City Engineer



Leonardo Perez  
Fire Chief



Criselda Flores  
Presiding Judge



Veronica Ramirez, MBA  
HR Director

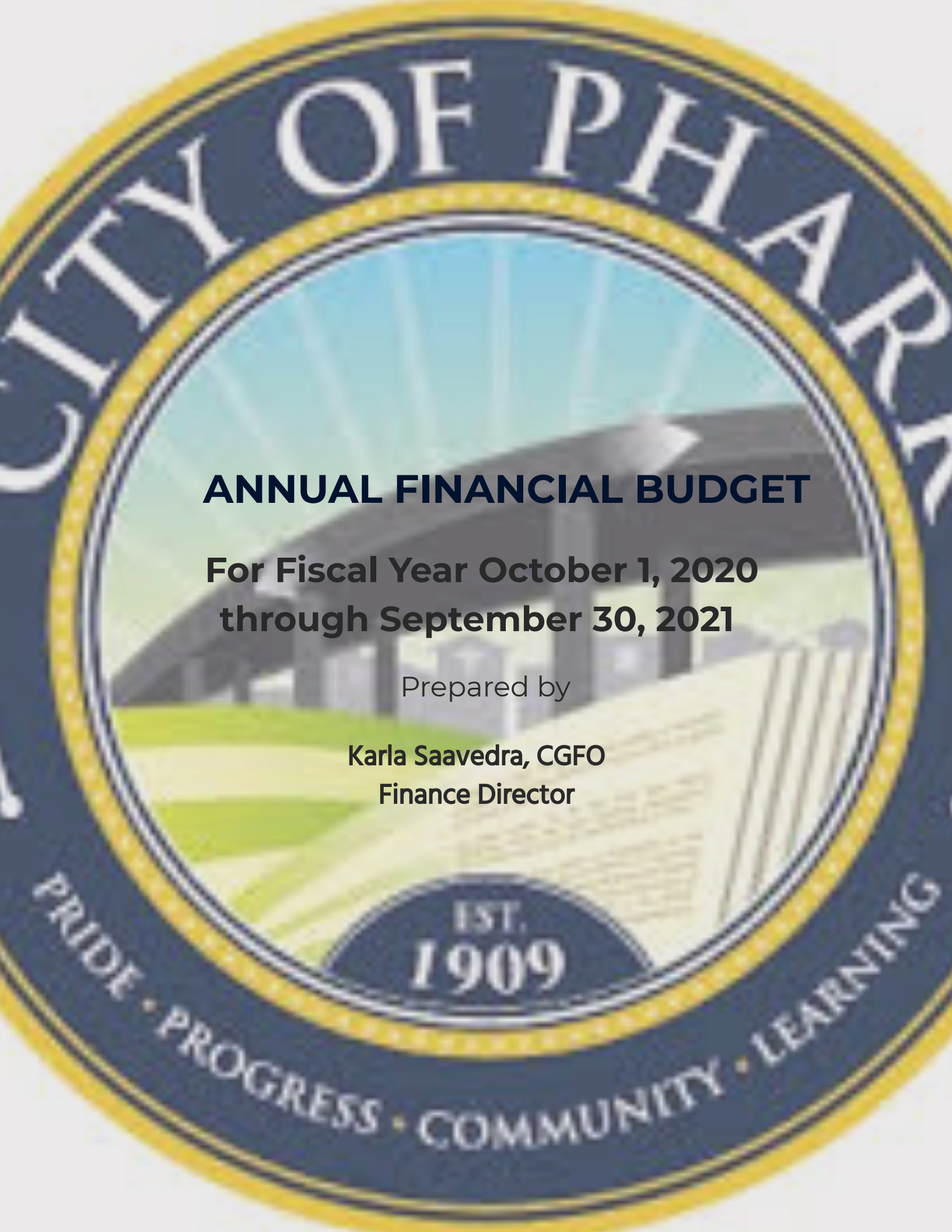


Andrew Harvey Jr.  
Chief of Police



Ruben Rosales  
Public Utilities Director





# **ANNUAL FINANCIAL BUDGET**

**For Fiscal Year October 1, 2020  
through September 30, 2021**

Prepared by

**Karla Saavedra, CGFO**  
**Finance Director**



CITY OF PHARR, TX  
ANNUAL FINANCIAL BUDGET  
FOR THE FISCAL YEAR  
OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

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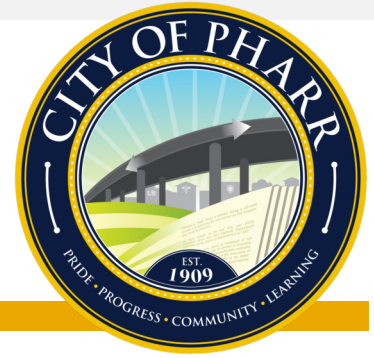
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# INTRODUCTORY SECTION



# City of Pharr



October 19, 2020

Citizens of Pharr  
Honorable Mayor  
Members of the City Commission  
City of Pharr, Texas  
Pharr, Texas 78577

It is my pleasure to present the budget for the fiscal year starting October 1, 2020 through September 30, 2021. All funds in the City of Pharr ("City") are presented. It has been prepared in compliance with state law, City Charter and standards established by both the Governmental Accounting Standards Board and the Governmental Finance Officers Association. At October 2, 2020, copies will be available for public reviewing in the City Secretary's office and at the Pharr Public Library. After a public hearing and an adoption date of September 21, 2020, the budget became effective October 1, 2020.

The budget is more than a projection of revenues and expenditures/ expenses for the upcoming year. The budget is a financial plan of action to provide services to our citizens. All budget decisions were balanced against the future impact on financial resources, need for services, condition of infrastructure, and need to adequately compensate our employees.

As directed, this budget reflects the following policy decisions:

Ad Valorem Tax Rate – Attempts to responsibly reduce property taxes were analyzed. The 2020-2021 tax rate was recommended and adopted at ¢0.7176/\$100 which is the same rate as previous year.

City Services – This budget reflects the directive that services be maintained at the high level of quality to which our community has become accustomed and deserves.

Personnel – Only necessary personnel were budgeted for. The City Manager's philosophy of Thin Workforce was adopted in order to ensure no unnecessary personnel were authorized.

The Operating Budget presents an overview of the revenues, expenditures/expenses, and change in fund balances of all the funds budgeted. For each individual fund, the appropriate level of detail is presented for revenues and expenditures/expenses. Each significant fund/department, as appropriate, includes a summary, presenting its purpose, goals, and objectives for fiscal year 2020-2021, significant budget and service level changes, performance indicators and authorized personnel.

# City of Pharr's history

Located on lands originally known in the 1600's as the Seno Mexicano, in 1909, John C. Kelly, Henry N. Pharr, W.E Cage, and R.E Briggs formed the Pharr Townsite Company and founded the city of Pharr, platting and registering the new town. Kelly donated lots in the original plat for early churches, including the Methodist, Baptist, Catholic, Episcopal, and Presbyterian denominations. Pharr schools began in 1911, and the community later joined with San Juan and Alamo to create the Pharr-San Juan-and Alamo School District.

The City founders were also involved with the Louisiana- Rio Grande Canal Co., organized in 1910 to furnish irrigation and domestic water to 40,000 acres in the Pharr area by means of a Rio Grande Pumping Plant. The water system led the economy to shift from ranching to crop production, and the railroad, which came through the area in 1905 made it possible to ship the produce around the country.

Amidst the explosive growth caused by the introduction of irrigation, the coming of the railroad, and the Mexican Revolution, the City incorporated in 1916, and became a hub for the confluence of Tejano, Anglo and Mexican influences in the region. Pharr became known as "Hub City of the Valley". Agricultural shipping and packing businesses were mainstays in the City economy.

Centrally located, Pharr played a key role as the agricultural frontier pushed into the brush and cattle country in the early 1900's to form a new fertile land dubbed the "Magic Valley". As water from the Rio Grande was being diverted for irrigation, Pharr served as headquarters for the Louisiana-Rio Grande Canal Company owned and operated by the Pharr co-founders John C. Kelly and Henry N. Pharr. The company built the historic Hidalgo Pumphouse that initially irrigated 40,000 acres of land known as Pharr-Kelly tract.



# City Activities & Services/Functions

The list of City activities is almost never ending. As a service to the community, local leaders have provided the assets and guidance to the employees to be able to provide a wide array of different functions. The information below is a brief insight into just some of the activities and services/functions that the City provides to the citizens of Pharr.

## Fire Suppression/Prevention and Emergency Management



The City of Pharr's Fire Department provides the community with fire suppression capabilities educates the population on fire prevention and spearheads emergency management operations.



## Law Enforcement



The City of Pharr's Police Department's main function is the protection of lives and property of the citizens of Pharr, maintaining the public order, preventing crime through uniform presence, and responding to calls for service. Specialized training has enabled the Department to maintain a SWAT team, dog handlers, crisis negotiation teams, and management of a Police Academy.





# City Activities & Services/Functions



## Development Services/Health and Safety Enforcement

The Health Department's main function is for the protection and safety of its citizens. The Health Department conducts routine inspections of all establishments that prepare and sell alcoholic beverages. As an added incentive for the community's food handlers, training is conducted to certify food managers and handlers.



## International Bridge

The Pharr-Reynosa International Bridge connects U.S. 281 to the city of Reynosa, Tamaulipas, which is an important industrial city in northeastern Mexico. The Pharr Bridge is recognized as the longest U.S. commercial bridge, which connects two countries at a length of 3.2 miles. The Pharr International Bridge is also the only commercial bridge crossing Hidalgo County and is the number two bridge in the country with respect to the crossings of fruits and vegetables. The Pharr Bridge is also known as "The Intelligent Bridge", by the people from Mexico because of its state-of-the-art technology that includes GAMA Ray Inspection equipment, and programs such as Free and Secure Trade (F.A.S.T) and ACE, which are implemented both by the U.S. and Mexican side. The Pharr International Bridge is one of the three International Bridges between Laredo and Brownsville, Texas to have commercial F.A.S.T. Lane implemented. This program allows an expedited inspection of documents and cargos, which makes the Pharr Bridge known for the shortest crossing time for commercial cargo, because of these programs and equipment.



# City Activities & Services/Functions



## Parks & Recreation

The Pharr Parks and Recreation Department consists of a total of three service areas: the parks maintenance division, recreation, and building maintenance.



DEPARTMENT OVERSEES

# 122

ACRES OF  
PARK SPACE





# City Activities & Services/Functions



## Water Treatment and Production

The Utility Department coordinates the efforts to collect, treat, and produce water to the City citizens. The Department operates a water treatment plant (WTP) and a wastewater treatment plant (WWTP). The WTP is now 19 million gallons per day (MGD) plant. The WWTP is an 8.0 MGD plant. The WWTP, which was expanded back in 2012, is an activated aerobic sludge treatment plant and a biological nutrient removal.

This FY 2020-2021, City will start with the design and construction phase of Water and Sewer Infrastructure Projects approved and financed by Texas Water Development Board.



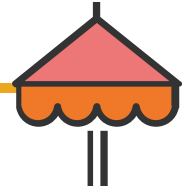
## Quality of Life-Tierra del Sol Golf Course



The City of Pharr believes that providing venues for entertainment increases the quality of life for its citizens. The City owns and operates the Tierra Del Sol Golf Club, which is a 130 acre, 18-hole golf course, complete with a pro-shop, snack bar, and a rental hall in the club house.



# City Activities & Services/Functions



## Entertainment

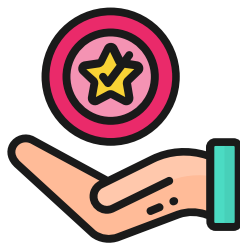
The City owns and operates the Pharr Events Center, which is an 80,000 square foot venue with a maximum occupancy of 4,000 people, complete with an outsources snack bar. Due to Pandemic, venue had to be closed to public for events in March 2020 and has not operated since then, however, the Building was used as a Covid-19 Recovery Center offering financial assistance for all Pharr business owners that were affected and interested on a Loan.



The City also re-opened Jose "Pepe" Salinas Civic Center after an investment of \$3.4 million in renovations. The new renovated building includes a (1) large hall, (1) small hall, and (2) meeting rooms. Building will have approximately 5,700 sq available to rent for conferences and events.



# GOALS ACCOMPLISHED 2019-2020





# City Accomplishments of Fiscal Year 2019-2020



Although there are many goals for the City to accomplish, it is not possible to list every single one of them. Because of this limitation, some goals that are deemed “major” by some people may not be included in this section of the annual budget. The major goals accomplished by the City during fiscal year 2019-2020 are as follow:

## **City Manager's Office**

- Provided Lean Six Sigma training to City's executive management team.
- Created the 2020 Census Community
- Partnered with One United RGV Campaign to distribute 1,000 baskets of groceries to Pharr families in need during emergency crisis.
- Assisted school districts with grab-n-go meal distribution to ensure students were being fed healthy and nutritional during emergency crisis.
- Implemented the new 311 mobile application
- Hosted ribbon cuttings for Phase II Dr. long City/School Park, Allen & William Arnold Elementary
- Hosted a Legislative Update in Pharr by the Texas Municipal League Counsel
- Hosted the grand opening and ribbon cutting ceremony for the new Pharr Public Safety Communication Building
- Hosted the grand opening and ribbon cutting ceremony for the new Jose "Pepe" Salinas Rec Center
- Implemented the Pharr City Manager-Executive Career Enhancement Program

## **Finance Department**

- Reassured Bond Rating with S&P and Moody's Credit Agencies for issuance of debt
- Successfully issued \$25,000,000 in Certificates of Obligations for the construction of Natatorium.
- Managed over \$60,000,000 in Bond Proceeds for Construction in Progress during 2019-2020.
- Upgraded Monthly and Quarterly reports for FY 2019-2020
- Upgraded Investment Quarterly Report for FY 2019-2020
- Continued 100% operation while Pandemic

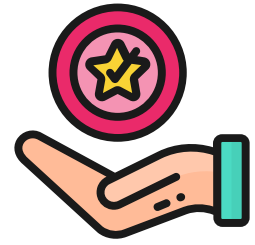
## **Police Department**

- Acquired new Axon Body Cameras and Interview Recording System for Officers
- Upgraded technology for training rooms
- Updated photo evidence equipment for evidence room
- Updated crime scene equipment; cameras, video recorders and video lights
- Attained placement in FBI LEEDA Hall of Fame for Leadership
- Updated gym equipment for Department
- Acquired Sky Cop

## **Purchasing**

- Continued using procurement software (Procureware) to its fullest capacity
- Continued tracking of contracts through the requisition process
- Established Contract Management process
- Improved timeframe from requisition to Purchase order conversion

# City Accomplishments of Fiscal Year 2019-2020



## Municipal Court

- Community Outreach expanded
- Recognition from TMCEC and TxDot for programs
- Improved education and training of staff/judges

## Fire Department

- Installed and purchased 2 new SCBA Air compressors at Station 2 & 4
- Installed and purchased 4 extractors for cleaning bunker gear for each station
- Replaced new Rescue and Pickup Truck
- Purchased dual certification gear for Wildland and Extrication emergencies
- Upgraded training room with two new large screen monitors
- Acquired State license as Texas Peace Officer for one of four inspectors.

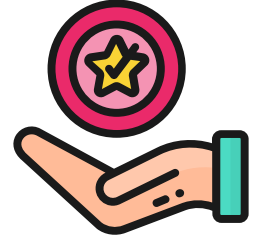
## Public Work

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- Swept all City maintained roads 3 times a year
- Patched potholes within 24 hours of report
- Coordinated traffic signals timing on Cage Boulevard from Polk avenue to Javelina Drive
- Coordinated traffic signals timing on Jackson Road from Owassa Road to Hall Acres Road
- Opened Citizen's Collection station to allow for disposal of household, green and construction waste
- Established micro chip program to improve reunion of lost pets and owners
- Established recycling compliance program to reduce cross contamination and improve yields
- Completed Saint Jude's Parking Lot utilizing permeable pavers
- Completed DR. Long Park Crickette Practice Field
- Completed Bissell/HI-Line paving improvements
- Paved 1.5 miles of alleyway utilizing recycled millings

## Innovation & Technology

- Upgraded and virtualized phone systems
- Launched My.Pharr intranet for City news and information for employees
- Implemented Community Parks Safety Project, WIFI, surveillance & Call boxes at all City Parks
- Launched Pharr 311 Mobile App
- Complied with HB3834, trained all staff on Cybersecurity
- Implemented INCODE 10 upgrade for Finance and Utility Billing
- Implemented virtual meetings in compliance with remote and safe distance requirements
- Made several cybersecurity upgrades to Network
- Implemented new surveillance cameras for City use
- New/Remodeled facilities brought online, Bridge, Parks , and Civic Center

# City Accomplishments of Fiscal Year 2019-2020



## Media

- Became verified for Facebook and Instagram
- Created an official LinkedIn profile for potential New hires
- Increased followers on Social Media by 10%
- Upgraded equipment to assist promoting City of Pharr vision and mission statement
- Won several awards in competition through the Texas Association of Telecommunications Officers and Advisors

## Municipal Library

- Started Time Capsule project on DRC
- Replaced equipment on Downtown Library
- Increased virtual programs through library's social media due to COVID-19
- Added an online summer reading program due to COVID-19

## Grants Management and Community Development

- Completed and closed out the Section 108 Loan (HUD) issues.
- Completed an amendment (by adding one year) to the Consolidated Plan.
- Completed and implemented extensive and detailed (in-house) program guidelines and procedures

## Parks and Recreation

- Successfully ran all recreation and athletic programs up until COVID-19 pandemic
- Completed construction for A & W Arnold Park, Dr. Long Park (phase 2), Nature Park, Downtown Park and Recreational Center.
- Updated/replaced previous logo with new City seal signage at all buildings and locations
- Successfully ran After-School program at 12 PSJA elementaries up until COVID-19 pandemic
- Installed new scoreboards at all baseball fields
- Implementation of WiFi and new cameras in coordination with IT in all City Parks
- Implementation of Virtual sports programs due to COVID-19
- Hosted themed monthly movies at the park before COVID-19

# City Accomplishments of Fiscal Year 2019-2020



## **Communications/Emergency Management**

- Implementation of integrated Public Alert Warning System (IPAWS)
- Director appointed as Vice-Chair of Health Care Coalition
- Received funding from LRGVDC for Communications Projects
- Completely moved into new Center

## **Human Resources**

- Finalized Compensation Study▯ Implemented Phase II of Compensation Study.
- Updated Personnel Policy Manual
- Implemented INCODE 10 (HR and Payroll Modules)
- Implemented 360 Degree Performance Evaluation Software.
- Partially completed digitalization of current employee personnel files
- Updated Risk Management Reporting Forms
- Hosted Pharr University 2020 and Health Fair

## **Development Services**

- Completed informational brochures for all divisions
- Provided 5 roll out dumpsters for Neighborhood Community Cleanup
- Hosted 4 Block Parties
- Created a revised format for the inventory of records for Building Safety
- Increased the residential permit fees in accordance to new state law regulations
- Building official received plans examiner license from the Texas Commission of Fire Protection
- Implementation of Cash Collection for permit fees
- Implementation of ACCELA in coordination with IT

## **Engineering**

- Continue to provide In-House Design and Construction Management.
- Update City of Pharr Standard Construction Details and Specifications.
- Update the Professional Engineering Procurement Procedures for Federally Funded Projects.

# City Accomplishments of Fiscal Year 2019-2020



## Utility Fund

- EL Dora Water Tower was placed in service.
- Clarifier #3 portion was rehab. (rake system)
- Groundwater motor was replaced.
- TCEQ and Texas Water Development Board reports were completed (Water Use Survey, Water Loss Audit, Drought Conservation Contingency Plan, and Consumer Confidence Report).
- Initiated bench testing meter program (Test 5% of all customer metered accounts)
- Replaced 3% (612) of old meters and damaged boxes per year.
- Initiated new shift (11am to 8pm) to better serve customers after hours.
- Initiated 20" water transmission line from Hi Line to Military Rd.
- Replacement of 8" asbestos water line to PVC for Top Golf.
- Worked with Hidalgo County to resolve the various Water & Wastewater conflicts for the Hike & Bike Project.
- Re-routed wastewater flow from Lift station (#1) Main to Lift station (#6) PUB, elimination approximately 1.5 miles of force main.
- Worked with engineering department for water meter and line installation (new parks).
- Worked with engineering firm and fire department for 12" water line installation for new Com-Center.
- Installation of 24" Sanitary sewer line from Lift Station Moore (#10) to South Gate Subdivision.

## Bridge Fund

- Secured Rider 11B funding for DAP16 projects (Agriculture Lab & Training Center)
- Awarded construction of DAP 15 projects (2 commercial entries/exits)
- Hosted Pre-Meeting for DAP 15 projects
- Signed DAA for DAP 16 projects for Dry Docks, Cold Inspection Facility, Ag Lab and Training Center
- Broke ground and started construction of Bridge Office Building Expansion
- Drafted application for Presidential Permit
- Installed security fence/gate, as per CBP, at midpoint of bridge
- Lobbied Mexico Federal Government to reduce hours of operations at neighboring ports of entry

## Golf Fund

- Improved course conditions through trainings and continued education on maintenance
- Successfully hosted winter tourists during seasons
- Implemented ideas recommended by consultants to improve operations
- Repaired Irrigation, drain inlets and greens

# GOALS FOR BUDGET YEAR 2020-2021





# Major Goals for Fiscal Year 2020-2021



## City Manager's Office

- Continue and Improve the Annual of the State of the City Address
- Continue the Pharr City Manager-Executive Career Enhancement Practicum
- Attain the next Baldrige Level Award
- Maintain an excellent level of customer service
- Annex into ETJ to expand the City tax base

## Finance Department

- Keep focusing on strategic for better City Fiscal Management
- Maximize reporting tools of new implemented INCODE 10
- Continue monitoring City Budget performance
- Increase Contingency Reserve Fund Balance by an additional 5%
- Continue monitoring bond issuance post-compliance for all Certificates of Obligation and Revenue Bonds

## Police Department

- Provide increase training in de-escalation, leadership, 21st Century Policing Principles and Mental Health.
- Enhance our community engagement to include but not limited to Community Outreach Youth Programs
- Continue the process of becoming CALEA (Commission on Accreditation for Law Agencies) agency; the first one in the Valley.
- Change the organizational structure of the department to support growth and opportunities for personnel development upward movement.

## Purchasing Department

- Establishment of the centralization of the Purchasing Department.
- We are continuing to promote our procurement software to local vendors.

# Major Goals for Fiscal Year 2020-2021



## **Municipal Court**

- Reach maximum efficiency and productivity
- Seek and provide proper training to better prepare court staff for increasing demands
- Continue Community Outreach

## **Fire Department**

- Hire 9 firefighters to address the overtime issues due to emergency leaves
- Start plans for building Fire Station No. 1
- To adopt the 2018 International Fire Code and ICC Families Codes
- To update the current City of Pharr Standards Manual
- To replace 2008 reserve Fire Pumper

## **Public Works**

- Widen 13 miles of existing City maintained drainage channels and linear detention
- Begin Year 1 of Alley Repaving Program and complete 5 miles of new alleys
- Establish hotshot crew to clean illegal dump sites with Grapple Roll-off unit
- Establish automated collection route for commercial recycling program
- Coordinate traffic signal timing on Veterans Blvd/ from Nolana avenue to Ridge Road

## **Innovation & Technology**

- Continue with Computer replacement program
- Continue upgrades to surveillance systems to new enterprise system
- Continue upgrades to wireless access points to new enterprise system
- Continue and finish INCODE 110 upgrades for municipal court
- Bring online new Natatorium facility with all technology needs

# Major Goals for Fiscal Year 2020-2021

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## Media

- Train and certify more employees for Drone capabilities
- Implement new social media campaigns to increase followers
- Train and certify more employees for different media duties
- Upgrade our computers and equipment

## Municipal Library

- Change DRC hours of operations from 10 am to 9am Monday-Friday; adding 5 hours of service
- Finish TimeCapsule project 100% to include ribbon cutting
- Increase internet speed to 10 GB for public computers
- Update all wireless access controls for a more secure network
- Wash and seal the Library pavers on South Side DRC entrance

## Grants Management and Community Development

- Complete and Close-out HUD Program Monitoring Issues.
- Complete and implement extensive and detailed CDBG (in-house) program guidelines and procedures. (i.e. Housing, Administration Expenses, Demolition, Public Services, Accounting Procedures, etc.).
- Complete and Implement a new Five-Year Consolidated Program.
- Implement a full-service Main Street and Downtown program to assist local business owners that will stimulate and revitalize the downtown area.

## Parks and Recreation

- Repair/Install irrigation systems at all parks 100%
- Build several more art walls at other park locations
- Complete construction for Phase III at Jones Box Park
- Apply for new TPW grant in the near future
- Evolve with the COVID pandemic so that we can resume athletic and recreations programs
- Commence construction at future Parks Maintenance Shop on Hall Acres and complete project by Fall 2021
- Complete 100% completion of Guadalupe Cementary (irrigation and fencing)

# Major Goals for Fiscal Year 2020-2021

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## Communications

- Become fully staffed and reduce turn-over.
- Finalize EMD and EFD implementation and purchase EPD.
- Acquire more ILAs with other cities.

## Human Resources

- Certified Wellness Program
- Digitize all current employee personnel files
- Expand new hire orientation to include cyber security training, FEMA ICS required certifications and department specific training
- Implement Kronos WorkForce Ready System (upgrade)

## Development Services

- Hire and restructure one Code Compliance Officer to split roles and primarily focus on the Public Education Outreach specialist.
- Building Permit Clerks will pursue obtaining certification as ICC permit technicians.
- Building Inspectors will focus on obtaining various ICC certifications to be more versed in ICC codes and provide quality inspections and knowledge to meet demands of development in the City.
- Continue to foster positive interactive relationships with the public and encourage citizen involvement and public outreach for Code related issues and maintain relationships with school districts to provide public education on basic code ordinances.
- Finalize the merge of Code Compliance and Building Safety, by doing so we would provide cross trained personnel to better serve the residents. City of Pharr would be the first to have licensed code officers and building inspectors.
- Continue offering the Housing Voluntary Demolition program to eliminate blighting structures.
- Finalize and officially roll out Accela. Continue to enhance beautification efforts in both commercial and residential areas. With the completion of the DT park, shift focus on downtown revitalization (community events, public outreach, tourist attraction, entertainment district).
- Coordinate with Engineering to initiate updating the Standards Manual for Construction (Subdivision Manual).
- Continue to provide ethical and professional customer service, recognize our areas of opportunities to enhance and make every process more convenient and more efficient.



# Major Goals for Fiscal Year 2020-2021



## Engineering

- Continue to provide In-House Design and Construction Management.
- Implement paperless technology such a cloud-based project management using Accela or similar software to improve project communication.
- Update North Quadrant of City of Pharr Utility information on GIS.

## Utility Fund

- Rehab of infrastructure: Clarifiers #1, #2, #4 and portion of #3.
- Upgrading recycled water infrastructure: Piping, pumps, and concrete structure.
- Sludge removal: need new equipment. (bobcat and belt press for the remove sludge)
- Repair or replace effluent piping at East and West pipe galleries.
- Acquire land to increase raw water storage.
- Continue with the implementation of the Backflow Prevention Program as per TCEQ requirements, Hire additional personnel to assist with the Backflow Prevention Program.
- Continue with the Collection / Distribution System assessment of infrastructures.
- Continue updating GIS mapping (Collection and Distribution System). Installation and completion of air relief valves on force mains (lift stations #6, #7, & #50).
- Continue upgrading water and sewer lines at Citrus Bay.
- Initiate and Implement a inventory program for better tracking parts and materials.
- Finish repairs of Lift station #27 (installing new pumps and motors).
- Install brackets for yellow mine pipe on Lift station #6, #7, & #50. Start update version of ICS 100 & 700 for all personnel.
- Install backup generator system to UV lights to keep plant in compliance.
- Replacement of a headworks, electrical panel (MCC) at digester blower are as recommendedby the master plan.

## Bridge Fund

- Ensure Bridge Expansion (2nd Span) is on the MPO's MTP
- Conclude construction of DAP 15 infrastructure projects
- Bid-out, award and break ground on DAP FY 16 projects
- Start Phase III engineering for Bridge Expansion in Mexico
- Start and conclude Northbound C-TPAT Fast Lane
- Continue to explore the possibilities of investing in Mexico to build a first-class truck stop
- Start construction of Access Corridor to Aduana
- Continue coordination between engineers and federal agencies for Bridge second span
- Continue to explore markets/trade hubs in Mexico and sign MOU's with industrial states and cities
- Secure funding for Bridge Expansion (2nd Span) project and other infrastructure, as submitted to the Texas-Mexico Border Master Plan.

# Major Goals for Fiscal Year 2020-2021



## Golf Fund

- Lease high use/high impact equipment and replace old equipment Increase the speed of the greens on a consistent basis Increase rounds of golf & revenue
- Decrease the amount of discounting to produce a better dollar per round Better training & education of golf staff for daily golf operations. (Inside & Outside)
- Begin a tree pruning plan to eliminate low hanging branches that damage golf cart roofs
- Offer beverage cart service on a regular basis
- Enhance the grill area to create more of a fun atmosphere better fixtures, décor, etc.

## Long-Term Goals, Concerns, and Issues

### City Manager's Office

- Implement the remote birth and death access system (TEXEVER)
- Prepare action plan for ETJ Expansion of southeast Pharr
- Work with TxDot on Interchange improvements Project
- Expand City Tax Base value

### Police

- Construction of police evidence & storage building.
- Construction of K-9 holding facility.
- Construction of fitness facility. Improve the infrastructure of the shooting range.
- Purchase of furniture and remodeling of department.
- Improve department HVAC system. Improve department parking.
- Improve department technology plan & records management. Upgrade south side substation. Implement a motorcycle unit Implement a citizen's academy and reassess youth outreach programs

### Finance

- Upgrade City Bond Rating to AAA from AA-
- Establish an Internal Auditing Division
- Lower as much as possible debt to increase capacity

### Purchasing

- Ensure fair and open competition among all firms, maintain transparency as we strive to experience the best value for each dollar spent.
- Establish & maintain a mutually respectful, strong, and professional relationship with all internal and external customers.

# Long-Term Goals, Concerns, and Issues

## Municipal Court

- Maximize collections on pending fines
- Improve collection methods including self-serve kiosks
- Maximize production for existing staff

## Media

- To serve as a conservative steward of taxpayers' investments in all resources including training, equipment and travel while meeting all expectations of our elected officials and city manager.
- To remain a dependable partner with all City of Pharr departments to showcase and highlight each department's successes and contribution to improving the quality of life in the City of Pharr.
- To stay true to its mission and vision of serving as the premier storyteller about the advantages and benefits of choosing the City of Pharr as your place to live, work and play.

## Fire

- Remodel Fire Station # 2.
- Replace our existing fleet that are older than 10 years.
- Replace our 2005 Fire Safety House with newer model to continue our strong Fire Safety Program.
- Adopt Fire Codes to the latest editions to comply with ISO requirements.

## Municipal Library

- Provide 1GB or greater between main library and DRC.
- Extend Wi-Fi to 1 block radius from main library. Replace furniture at the main branch.
- Find a drainage solution for DRC.
- Increase book collection at DRC and Main library to include eBooks, audiobooks and digital mags.

## Public Works

- Establish Animal Shelter.
- Establish Emergency Dewatering Pump Unit Team.
- Traffic Signal Battery Back Ups on all Intersections.
- Drainage Ditch Monitoring System.
- To have a Traffic Signal Monitoring System.

## Grants Management

- A Performance Measured Main Street and Downtown program.
- Expanded Services for the Grants program that will allow us to assist more departments

## Innovation & Technology

- Continue being a pro-active technology department by having hardware and software
- Continue being a pro-active technology department by having hardware and software.
- Continue to improve our customer service to departments by improving workflows and communications.

## Parks and Recreation

- Continue adding parks and green space acres where possible.
- Construct recreation facility/complex with basketball courts and soccer fields. Implement more adult recreation and athletic programs and improve on existing ones.

# Long-Term Goals, Concerns, and Issues

## Communication

- Continue to recognize staff for hard work performed. Become a Regional Training Center.
- Work on pay raises to make positions competitive.
- Acquire more ILAs with other cities. Communications Truck. Be a lead TERT organization.

## Engineering

- Update Entire City Utilities Information on GIS.
- Update the City of Pharr Benchmark Data.
- Develop a comprehensive Drainage Master Plan for the Entire City of Pharr

## Development Services

- Coordinate with City Administration to develop and adopt an Annexation Plan for the Extra Territorial Jurisdiction (ETJ) to ensure orderly growth through targeted annexation.
- Complete the Unified Development Code in conjunction with the City Standards Manual for Construction.
- Advertise services that we are offering: Elderly Assistance Program, Neighborhood Community Clean-Up, Voluntary Demolition.
- Hire a maintenance crew for code compliance to minimize the cost of what is being paid out to weedy lot contractor and to assist in trash and debris pick-up and graffiti abatement.

## Utility

- Draining of existing reservoir to perform the dredging of silt.
- Continue Maintenance Collection System program and assessment and upgrade to old water & sewer lines.
- Maintenance of collection system and infrastructure "manhole rehab".
- Review all city maps and upgrade to correct water and sewer line locations. Implement directive made by management reading the AMR reading program.
- Install SCADA at plant and Lift stations.
- Upgrade Wastewater Treatment Plant and Lift Stations as described in the 2018 Wastewater Master Plan.

## Bridge

- Submit future DAP project proposals as part of the overall master plan/porty expansion.
- Certify the Aduana to be ISO compliant, safer and more secure. Construct a militarized camp/safe zone adjacent to the Access Corridor to Aduana.
- Create more Regional Interlocal Partnerships to facilitate the flow of commercial goods.
- Build a Command Center/Watch Tower on top of the Bridge Administration Offices, to serve as an incident command center and business resumption meeting facility.

## Golf

- Maintain quality standards through the development of an Agronomic Plan and implementation of a new management standard.
- Undertake the necessary capital improvements to achieve raised standards and provide golfers with an enhanced municipal golf experience.
- Lease high use/high impact equipment and replace at regular intervals



## VISION STATEMENT

By 2025, Pharr will lead the region in international trade while improving the quality of life of residents in a sustainable and innovative manner.



# Current/Short Term Issues

## COVID-19 Impact



Due to current pandemic, City has been impacted in some sources of revenues; mainly recreational and fines and fees. Sales Tax Revenue, which is the second largest tax revenue generator for the City, was not significantly affected as originally predicted and in fact showed a growth of 3% from prior year. However, collections were budgeted at a higher rate and City did not collect as budgeted resulting in a loss of about \$600,000. At the same time, some of the expenditure categories were also reduced; travel and training automatically was stopped and less operating operation supplies were being needed due to employees working from home and having less face to face meetings.

The Expenses that were incurred related to Pandemic are being accounted under a special revenue account along with funding from the CARE's act received by Hidalgo County. The City of Pharr got awarded a rounded total of \$15,000,000 approved to cover for the following expenses:

Category	Amount
Medical Expenses	\$55,500
Public Health Expenses	819,700
Payroll	6,446,000
Compliance Public Health Measures	29,500
Economic Support	872,200
Other Covid applicable related Expenses	6,777,100
<b>Total</b>	<b>\$15,000,000</b>

### Cash Management

The management of cash inflows and outflows is a situation that must be tracked due to the historical cash availability that has plagued the City in previous years. Due to Pandemic, City was conservative and decided to defer non essential expenditures to alleviate cash flow in the case of a complete lock-down mandated by State government. City has managed to maintain a positive cash flow and is expecting a reimbursement from CARES's act of approximately **\$15,000,000 within the next 6 months** which will become unrestricted cash flow available to the City of Pharr and will be used if necessary to balance any Budget shortfalls due to pandemic.

# Current/Short Term Issues

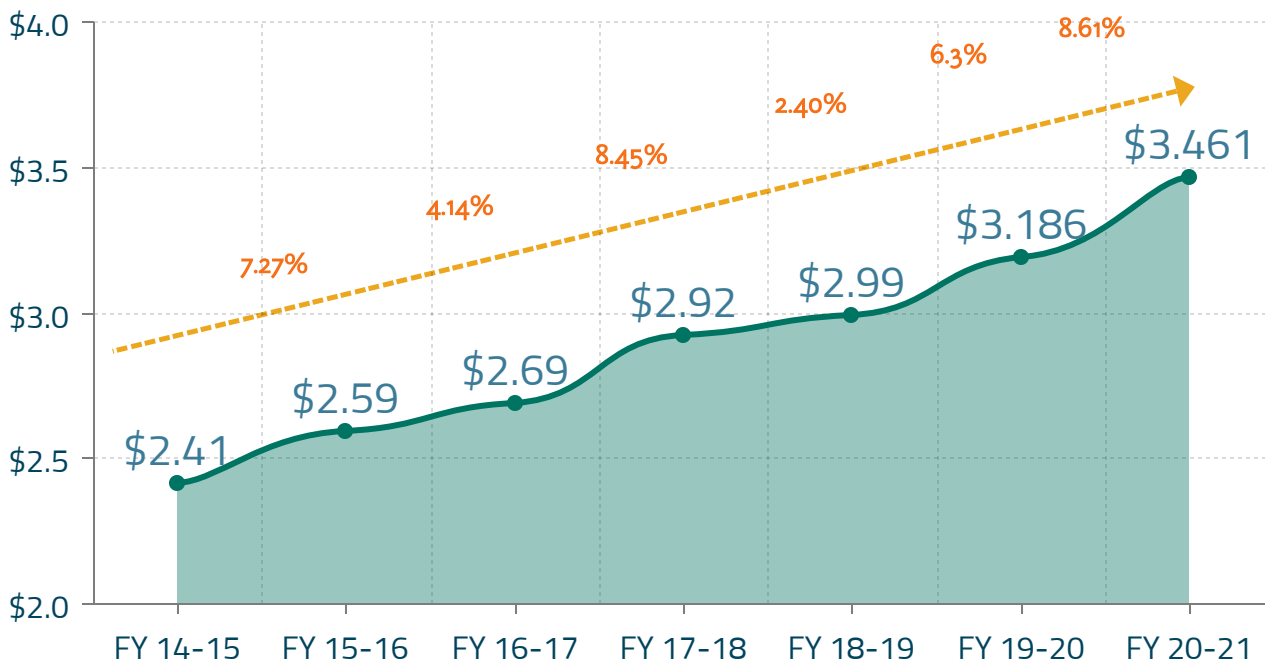
## Economic Factors

### Tax Values

Property tax appraisals and collections have shown positive trends. This tax year the City experienced a growth of 8.61% in Net Taxable Value, which is the highest increase the City has had in the last 7 years.

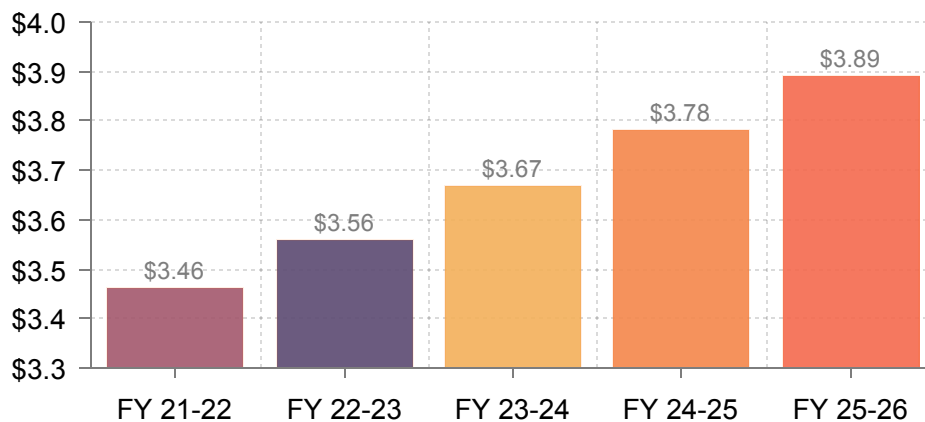
### Net Taxable Values

(In Billions)



### Expected Tax Growth

Given the trend in the last 5 years, City is anticipating a conservative minimum of 3% growth for the next coming years and is using that assumption to budget for any future debt needed within the next 5 years.

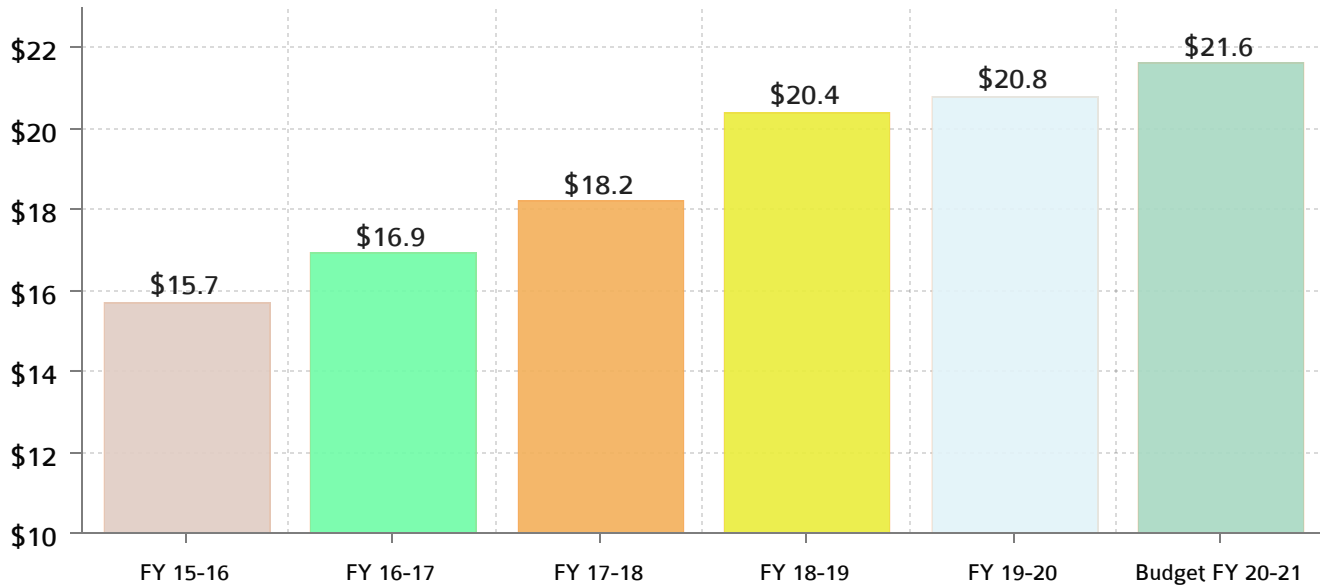


# Current/Short Term Issues

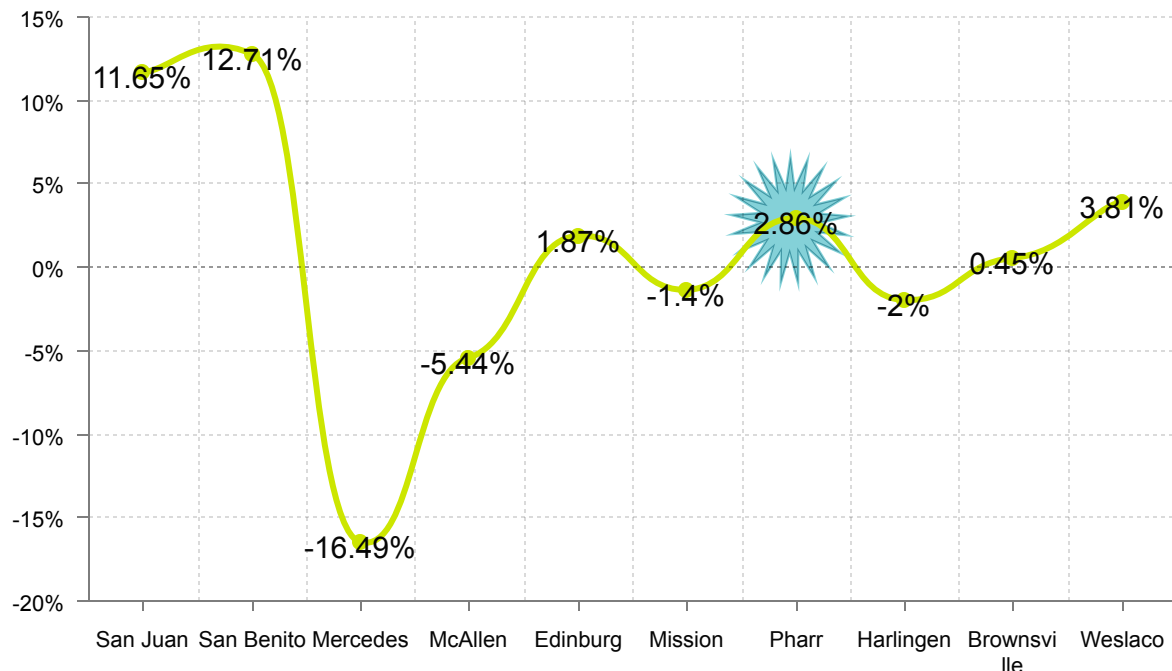
## Sales Taxes

Sales tax revenues received by the City showed a growth of approximately 2.1% overall compared to last year. Other municipalities in the Valley experienced an overall increase as well, however City of Pharr remained No. 4 in Sales Tax Growth YTD compared to other 9 surrounding cities in the Rio Grande Valley.

(In Millions)



(% Growth Calendar YTD)



# Personne/ Staff Highlights



## Pay Wages

The City budgeted for the contractual service of a compensation study in FY 2016-2017 in order to have a professional analysis done as to what salaries should be for all positions hold by the City based on its Budget, duties and responsibilities. Some staff positions that are considered underpaid compared to the region may be provided an additional increase in wages, but this determination is made by the City Manager and consistent with employee output, job performance, and skill/certifications gained; no employee-wide wage increase is budgeted.

In FY 2019-2020, the City implemented 2nd phase of compensation study and focused on bringing those employees from minimum up to par; \$300,000 was distributed among 150 employees from different departments.

For FY 2020-2021, the City will defer the implementation of the 3rd phase of study in order to balance the operating budget with a conservative approach of expected revenues in case of continued pandemic.

## Retirement System

Any employee who work 1,000 or more hours per calendar year are required to be included a defined contribution retirement plan administered by Texas Municipal Retirement System (TMRS). The contribution rate by each employee for the next calendar year changed from 8.14% to 7.65%. The City matches that rate 2:1. After actuarial analysis, the contribution rate for the City is budgeted at 7.65%.

## Employee Positions Changes - Citywide

City needs are evaluated on an annual basis. There were several modifications, additions, and deletions to the budgeted positions during this FY 2019-2020. Positions were added and reclassified throughout the year through Budget Amendments based on available funding. Each full-time employee is counted as 1 position, and each part time employee is counted as .5 employee (based on the number of hours worked). This method of counting positions is considered to be Full-Time Equivalent (FTE).



# Personnel Changes FY 2019-2020



The General Fund had several changes to the personnel budget during Fiscal Year 2019-2020 through Budget amendments:

## City Manager

- Two (2) FTE position created/transferred:
  - One (1) Assistant City Manager position
  - One (1) Public Information Officer
  - One Administrative Assistant reclassified from Secretary
  - One Secretary reclassified from Receptionist

## Police

- One Police officer reclassified to Lieutenant

## Purchasing

- One Administrative Assistant reclassified to Purchasing Coordinator

## Parks & Recreation

- Two (2) FTE positions created:
  - One (1) Custodian
  - One (1) Urban Ecologist

In addition to the additions and reclassifications mentioned above, monetary changes were made to several positions. The total net effect of these changes including the FTE's added rounded to approximately \$300,000 more to the City's operating Budget.

The table in the following page provides a quick summary on the personnel changes per department and fund from FY 2019-2020 (amended) to what was adopted in FY 2020-2021.

GENERAL FUND	Amended FY 19-20	Approved FY 20-21	Net CHANGE
City Manager's	14	13	-1
Finance	10	10	0
Police	172	171	-1
Purchasing	4	4	0
Municipal Court	10	10	0
Fire	76	86	10
Public Works	47	47.5	.5
IT	14.5	14.5	0
Media	8	8	0
Municipal Library	28	27.5	-.5
Grants	3	3	0
Parks & Recreation	81	82	1
Communication	27	27	0
Human Resources	9	9	0
Development Services	25	25	0
Engineer	9.5	9.5	0
	<b>538.0</b>	<b>547.0</b>	<b>9.0</b>

UTILITY FUND			
Administration	11	11	0
Water Production	16	16	0
Water Distribution	36.5	35.5	-1
Water Treatment Plant	19	19	0
Lift Station	0	0	0
	<b>82.5</b>	<b>81.5</b>	<b>-1.0</b>

#### OTHER FUNDS

Bridge Fund	24.5	23	-1.5
Golf Course	22.5	22	-.5
City Garage	5	5	0
Event Center	12	11	-1
CDBG	3	3	0
PEDC	6	6	0
Chamber	3	3	0
	<b>76.0</b>	<b>73.0</b>	<b>-3.0</b>
<b>TOTAL</b>	<b>696.5</b>	<b>701.5</b>	<b>5.00</b>

# Personnel Changes Adopted FY 2020-2021



The net changes showed in previous table adopted for FY 2020-2021 are the following:

## City Manager

- -One (-1) Public Information Officer(Never Filled)

## Police

- -One (-1) Assistant Chief
- +Two (+2 ) Deputy Chiefs
- -One (-1) Gang-Program Coordinator
- -One (-1) First offender case worker

## Fire

- +One (+1)Firefighter-General Fund
- +Nine (+9) Firefighters-SAFER Grant

## Municipal Library

- -1PT (-.5) Circulation Assistant (Never Filled)

## Parks & Recreation

- +One (1) Custodian

## Event Center

- -One (-1) Event Center Director (Retired)

## Water

- -One (-1) Clerk (Never Filled)

## Bridge

- -One (-1) Market and Supply Chain Analyst (Never filled)
- -1PT(-.5) Intern/Clerk (Never filled)

## **DISTINGUISHED BUDGET AWARD**

The City of Pharr, Texas will present this budget to the Government Finance Officers Association (GFOA) of the United States and Canada for a Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. This is the City's sixth GFOA budget award. We believe that our current budget conforms to program requirements.

## **SUMMARY**

The approval of this budget represents the culmination of many hours of preparation by staff and deliberation by the City Commission in order to accomplish their responsibility of maintaining the highest quality of service in a cost-effective manner to the citizens of Pharr. We believe that this budget is realistic, attainable and cost-effectively meets not only the existing level of services which you have directed the City staff to provide and which our citizens have come to expect and deserve, but also addresses the issues that arose during the budget process. It will be closely monitored as to the performance of revenues and compliance with appropriation limits, with monthly and quarterly reports provided to management and monitored by all departmental directors.

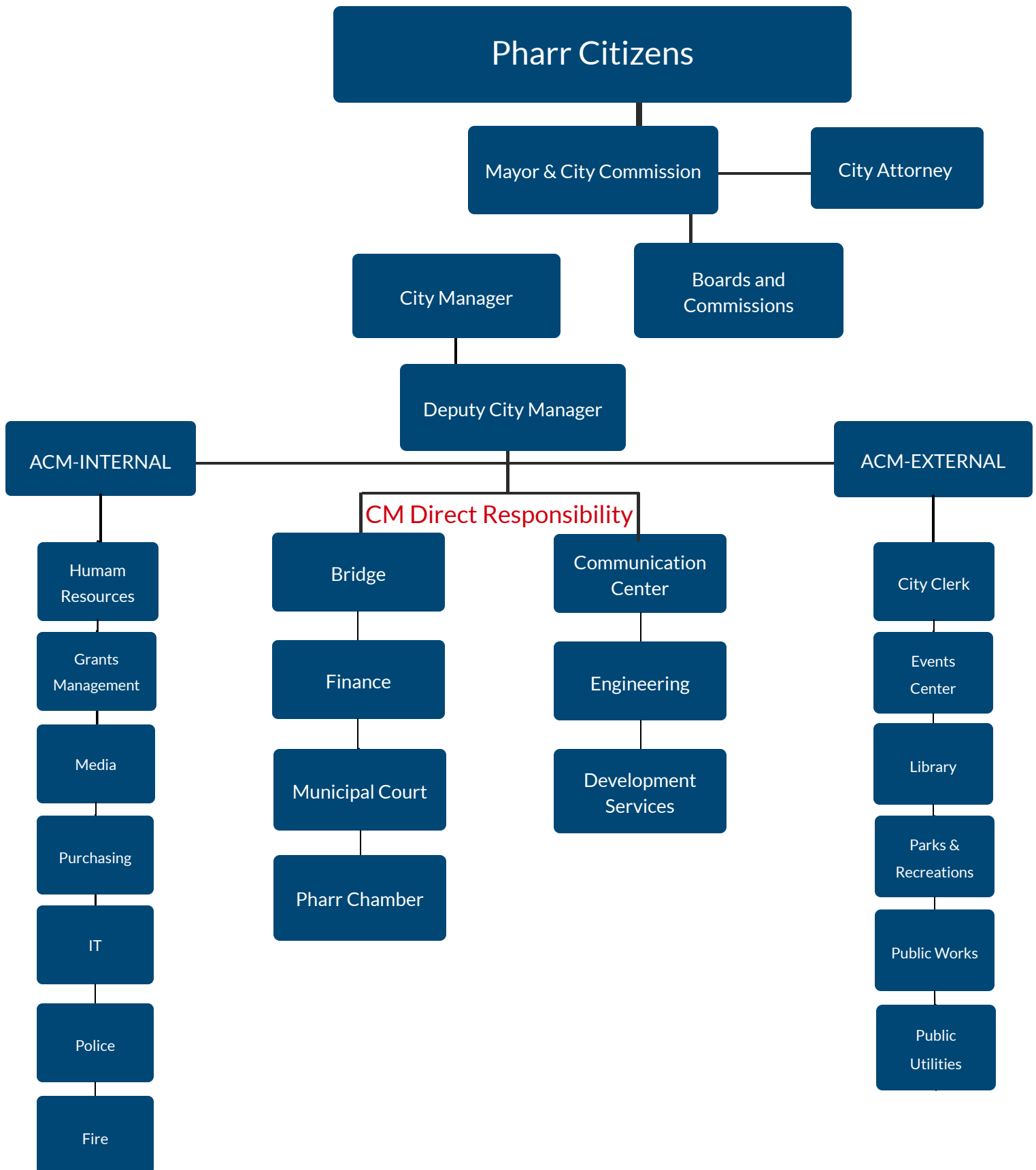
In closing, let me express my appreciation to all City staff for assisting in the preparation of this budget. The management team worked together to assist in achieving the goals set by the Mayor and City Commission. Each department prepared the verbiage located on the departmental expenditure sheets and presented information they wanted to communicate with the Commission and community. Each department worked to find savings in their operating budgets, and to make suggestions for program improvements.

Respectfully Submitted,

**Karla Saavedra, CGFO**  
**Finance Director**



# FY 2020-2021







# Top Budget Questions



1

Who gets my Property Taxes?

PSJA



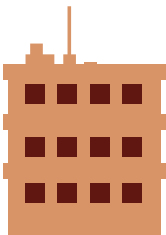
\$1.2675

COUNTY



\$0.5750

CITY



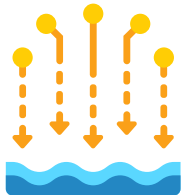
\$0.7176

STC



\$0.6638

DRAINAGE DISTRICT



\$0.1051

**\$3.3290**

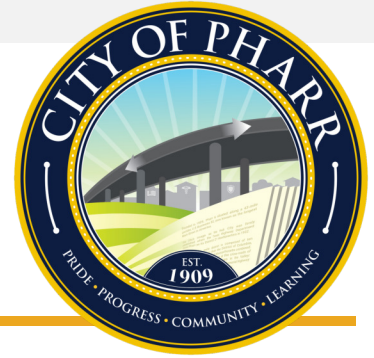
Per \$100 Valuation

For a \$100,000 Home, Pharr residents pays:



PSJA	\$1,267.50
COUNTY	575.00
CITY OF PHARR	717.60
STC COLLEGE	171.80
STC ISD	492.00
DRAINAGE	105.10
TOTAL	\$3,329.00

# Top Budget Questions



2

What is the City's **General Fund** and what is its Budget?



Is the City's primary fund used to account for property tax payer money for the following expenditure functions:

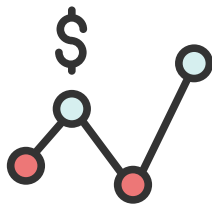
- General Government
- Public Safety
- Highways and Streets
- Health and Welfare
- Culture and Recreation

Budget FY 20-21 of:

**\$56.52 Million**

3

How much of City's revenue come from Property Taxes?



PROPERTY TAX REVENUE

**\$23.5 Million**

Collected from Property Taxes  
assuming 95% of residents pay  
their bill.

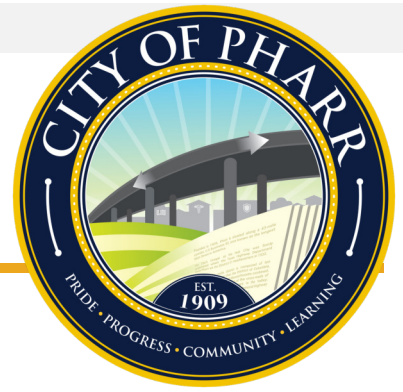
4

How much is Budgeted for Public Safety?



**\$26.6 Million**

# City Services & Amenities



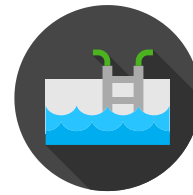
The City of Pharr is committed to providing its citizens with quality services and amenities. With a Citywide \$106 million operational budget and \$100 million in new capital projects, the City can pursue this commitment with the community.



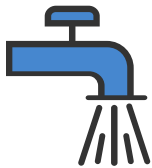
-1-  
Library Locations



-11-  
Recreational Parks



-1-  
Aquatic Park



-3-  
Water Payment Stations



-4-  
Fire Stations



-1-  
Recreational Center



-1-  
Municipal Court



-1-  
Event Center



-1-  
Emergency Management



-1-  
Golf Course



-1-  
Nature & Birding  
Center



-1-  
Tennis Court



-1-  
Development & Research Center

# Pharr 311 App



Become a Civic Citizen and engage with the City of Pharr with these applications. With features like Government, Quick Access, Report an Issue, Calendar, News, Social Media, you will find it easier than ever to stay connected with City of Pharr with just a few taps on your mobile phone.







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pharr  
Texas**

For the Fiscal Year Beginning

**October 1, 2019**

*Christopher P. Morill*

Executive Director



## FINANCIAL SECTION



## EXECUTIVE SUMMARY

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## EXECUTIVE SUMMARY

The following discussion is a fund-by-fund narrative of the principal resources estimated to be provided in this year's budget, the major budgeted uses of those resources and the resulting fund balance or working capital. This information is then compared to that of last year's adjusted budget. The more significant changes are discussed, including the factors influencing those changes. This discussion should be read in conjunction with the budget message, preceding it, as well as the financial presentations which follow.

To begin an understanding of the City's operations and its annual funding, a brief overview of the City's fund structure is presented, it is as follows:

Governmental			
GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
General	Seized Assets	Debt Service	General Capital Projects
General Contingency Reserve	CDBG		2017 Series Capital Projects
Payroll	Hotel/Motel		Tax Notes 2017
General Escrow Special Revenue Fund	Parkland Dedication		2018 Series Capital Projects
	Grants		2020 Series Capital Projects
	Paving & Drainage		Utility Capital Projects
			Bridge Capital Projects
Proprietary			
ENTERPRISE	INTERNAL SERVICE		
Utility	City Garage		
Event Center			
Golf Course			
Bridge			

The Utility and Bridge capital project funds are listed as capital project funds but will become consolidated during the annual audit with the Utility and Bridge funds respectively. Based on the audit report ending September 30, 2019, the following funds are considered major funds: General Fund, and Capital projects. The table on the following page shows the relationship between funds and departments.

DEPARTMENT	GENERAL FUND		SPECIAL REVENUES					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL/ MOTEL	PARKLAND DEDICATION	ASSET SHARING	PAVING & DRAINAGE
City Manager's Office	X	X		X	X			
Finance Department	X	X						
Police Department	X			X			X	
Purchasing Department	X							
Municipal Court	X							
Fire Protection	X			X				
Streets & Alleys	X							X
Innovation & Technology	X							
Municipal Library	X							
Grants	X							
Parks & Recreation	X				X	X		
Communication	X							
Human Resources	X							
Planning & Community Development	X		X					
Engineering	X							
Utility								
Event Center								
Bridge								
Golf Course								
Garage								

DEPARTMENT	CAPITAL PROJECTS FUND			DEBT SERVICE	ENTERPRISE FUNDS				INTERNAL SERVICE FUND
	GENERAL CAPITAL PROJECTS	BRIDGE CAPITAL PROJECTS	UTILITY CAPITAL PROJECTS	DEBT SERVICE	UTILITY	EVENT CENTER	BRIDGE	GOLF COURSE	GARAGE
City Manager's Office	X			X	X				
Finance Department									
Police Department	X								
Municipal Court									
Fire Protection	X								
Streets & Alleys	X								X
Innovation & Technology									
Municipal Library	X								
Grants	X								
Parks & Recreation	X							X	
Fire Communication									
Human Resources									
Planning & Community Development	X								
Engineering	X	X	X						
Utility			X						
Event Center			X		X				
Bridge		X					X		
Golf Course								X	
Garage									X



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## **BASIS OF BUDGETING**

Basis of Budgeting for the City of Pharr is consistent with the Comprehensive Annual Financial Report (CAFR) with a few exceptions, primarily in non-cash adjustments.







Governmental funds, including general, special revenue and capital projects funds are budgeted on a modified accrual basis with a focus on near-term inflows and outflows of financial resources. Revenues are recognized when they are measurable and available, while expenditures are recognized as soon as liabilities are incurred, except for debt service, capital lease obligations, inventories, and prepaid items. Year-end encumbrances are included in the fiscal year's expenditures (actual, budgetary basis) as they represent financial resources committed for goods or services to be delivered soon (usually) within one or two months. Year-end remaining capital budgets for active projects are continued to the next fiscal year until the completion of the project.

Proprietary Funds, including enterprise and internal service funds, are budgeted on an accrual basis like the private sector businesses, with a focus on total economic resources. Revenues are recognized when they are earned, while expenses are recognized when liability is incurred. Just as with governmental funds, multi-year capital projects are often budgeted on a full cost basis and the year-end active project budgets are continued to the next year until the completion of the project.

## **FINANCIAL POLICIES SUMMARY**

City of Pharr maintains and regularly reviews and revised a set of Financial Management Policies to govern the overall financial management and health of the City. Last official revision of City of Pharr Financial Policy was December 2017 and is about to be revised again for the beginning of this Fiscal Year.

Policies include:

-  The Budget Process
-  Revenue Policies
-  Expenditure/Expenses Policies
-  Fund Balance/Retained Earnings Policies
-  Capital Improvement Policies
-  Debt Management Policies
-  Continue Disclosure Policies
-  Grant Policies
-  Fiscal Commission Monitoring Policies
-  Financial Consultants Policy
-  Accounting, auditing, and Financial reporting policies
-  Internal Control Policies
-  E-commerce Policies

Several of the Financial Policies have direct impact on the construction of the Budget:

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### **Balance Budget**

The Budget Officer is required to submit a balanced budget. A balanced budget is one in which total financial resources available, including prior year's ending financial resources plus projected resources, are equal to or greater than the budgeted expenditures/expenses. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations may be necessary. When appropriate, The City will use funds from the Fund Balance to balance the budget. The City will avoid budgetary practices that raise the level of current expenditures/expenses to the point that future years' operations are placed in jeopardy.

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**For Fiscal Year 2020-2021, the City of Pharr's budget is balanced without financial resources available being used.**

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### **Balance and Diversification in Revenue Sources**



The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which adversely impact that source.

### **General Fund Committed Balance**

The City shall strive to maintain the General Fund (not the combined reporting General Fund which consists of the Payroll, Contingency, and the General Funds) committed fund balance at **90 days (25%)** of the current year's original budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchase, major one-time budgeted activities, economic incentive payouts, and the annual transfer from the General Fund to the other funds (Charter mandated contingency funding will not take place so long as the contingency fund is fully funded).

### **Retained Earnings of Other Operating Funds**

In enterprise operating funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls.

-  Utility Fund, an operating reserve will be established and maintained at 120 days of the current year's original budget appropriation for operation and maintenance, which is defined as the total budget less debt service and capital project expenditures.
-  The Bridge Fund's contingency account will be equal to the annual operating cost (expenses minus long-term debt and minus non-operating General Fund transfers) plus one year of the highest long-term debt service payment (principal and interest).

### **Capital Project Funding**

No capital improvement project will begin without sufficient funding. Funding will be monitored quarterly to ensure project overruns are not funded to the detriment of the fund balance/retained earnings unreserved/undesignated policies.

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### **Capital Expenditure Financing**

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/retained earnings as allowed by the Fund Balance/Retained Earnings Policy; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Management Policies and more detail is further discussed in the City-Wide Debt Section of this Executive Summary

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# GENERAL FUND

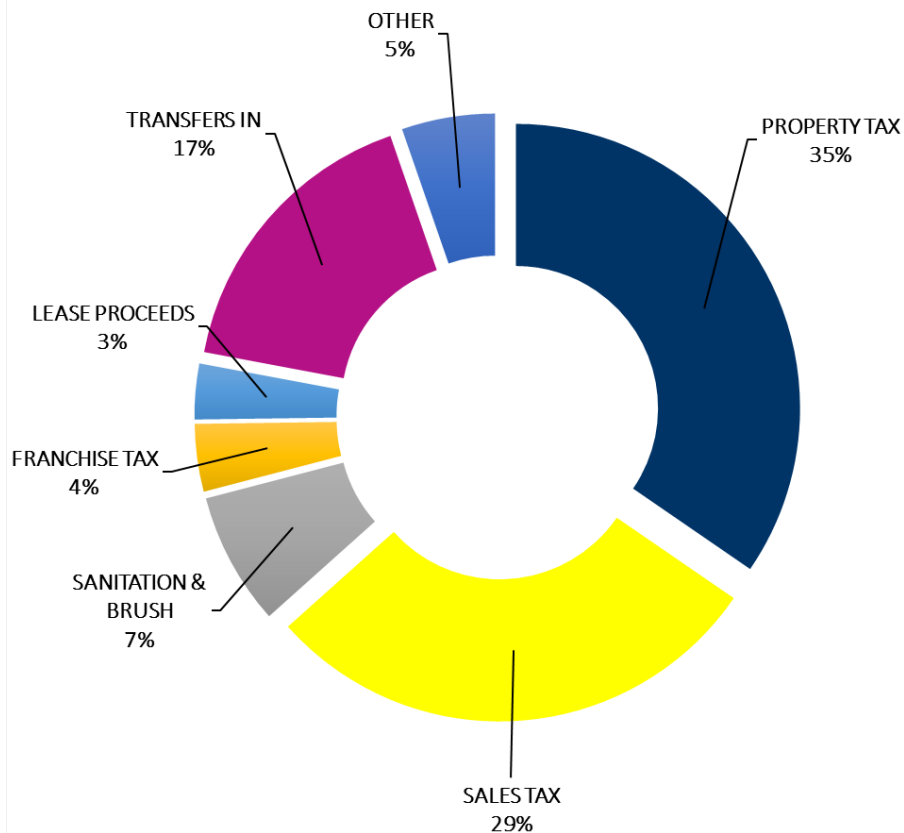
*The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.*

## **Revenues**

The General Fund is expected to generate **\$56,525,300** which is an increase of approximately \$131,800 thousand or 0.23%, over last year's budget. This minor increase is primarily due to the COVID-19 economic impact; City of Pharr experienced some loss of revenue due to lockdown and closure of recreational parks and festivals. For this Budget FY 2020-2021, City is being optimistic but at the same time conservative in revenue projections.

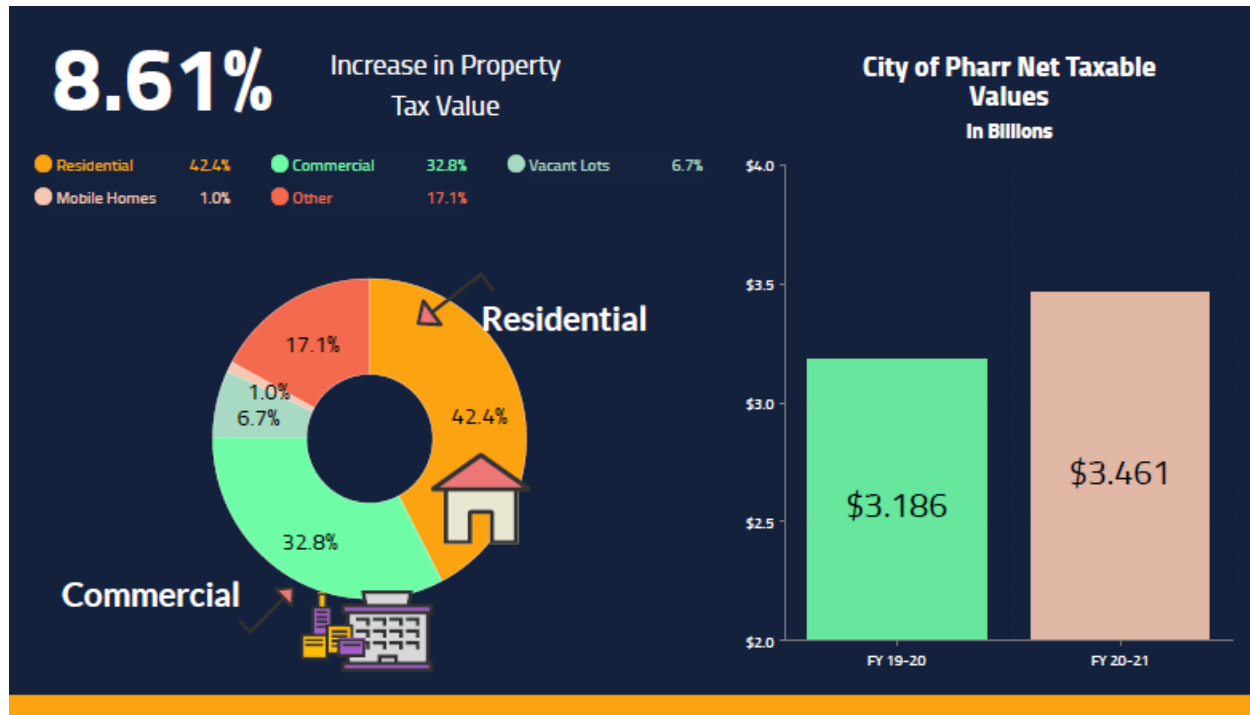
### **GENERAL FUND REVENUE BY SOURCE**

As illustrated in this graph, four major revenue line items account for over **\$42.27 million**, which is 74.78% of total revenues. The major revenues this year are the Current Property Tax, \$19.54 million; Sales Tax, \$16.28; Transfers In \$9.46; and Other Franchise Revenues, \$2.17.

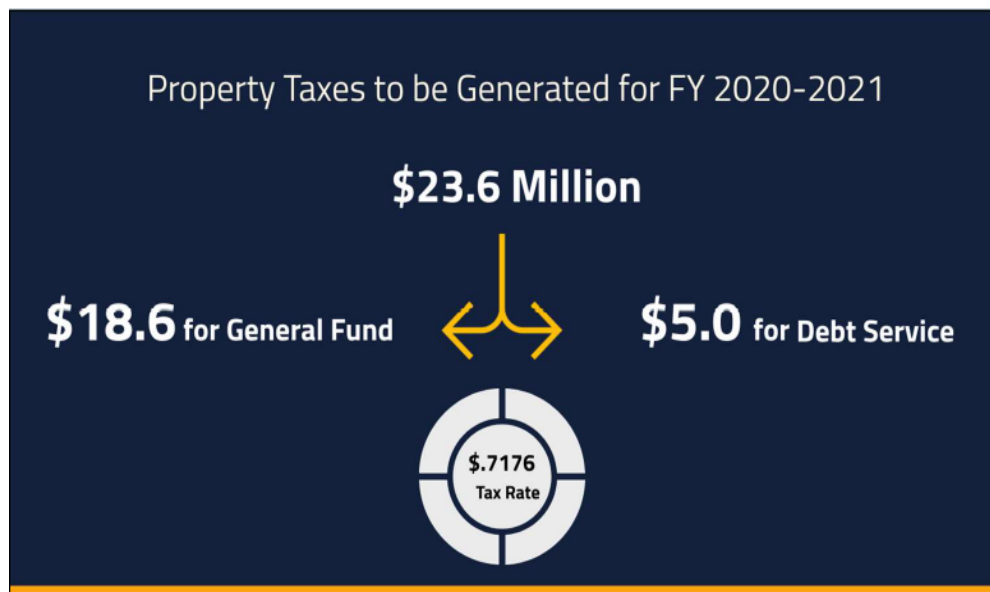


### Current Property Tax (35% of budgeted revenues)

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Other than the amount resulting from such rate limitation, there is no legal debt limit. The tax rate this year is **¢.7176 per \$100** taxable assessed value which is the same as last Budget Fiscal Year. The certified assessed value increased from \$3.18 billion to \$3.46 billion (net of protested property). This represents an increase of \$274 million, or about 9% over the prior year.

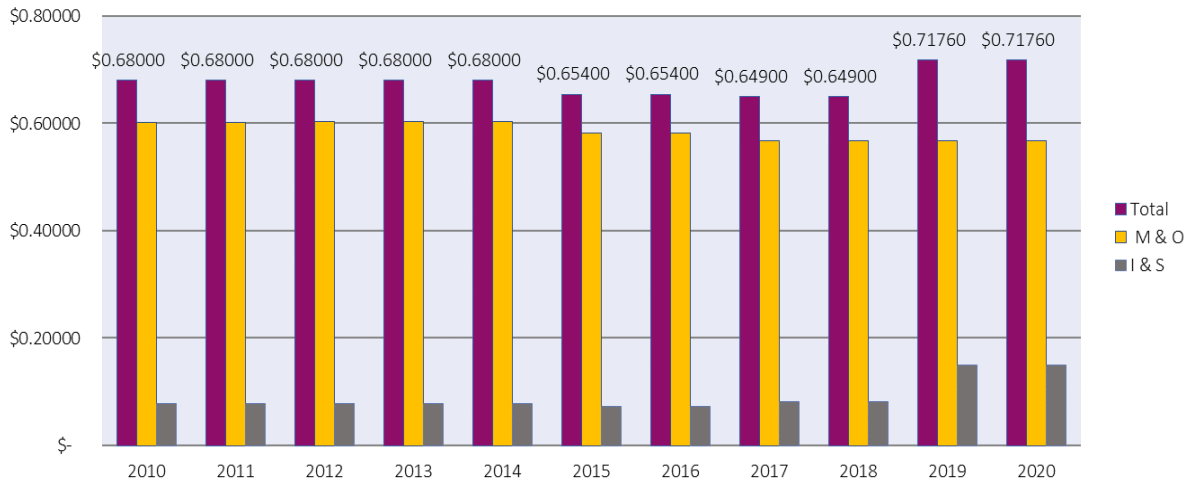


Budgeted current ad-valorem tax revenues are \$23.6 million. This represents an increase of \$2.09 million or about 10% over the prior year original budget.





This increase is directly from the increase in appraised value. The \$.7176 per \$100 valuation is distributed for two purposes: Interest and Sinking (I&S), and Maintenance and Operation (M&O). The I&S is used to pay for bond payments and is put into its own fund, the Debt Service Fund. The M&O is used for general operational expenditures of the City. The following is a distribution of the tax rate for the past ten years:



The yellow section of the column is our M&O tax rate while the gray section of the column is our I&S tax rate. Along with the proper management of our tax rate, the City has experienced a healthy trend in the collection of property tax revenues. The City budgeted the estimated 95% collection of the tax levy. The percentage of levy collected has steadily increased in the last ten years, as stated in the following table:

Fiscal Year Ended	Tax Year	Total Tax Levy for Fiscal Year	Collections within the Fiscal Year of the Levy	
			Collected Amount	Percentage of Levy
2009	2008	\$ 9,830,866	\$ 8,980,357	91.3%
2010	2009	\$ 11,014,296	\$ 10,084,357	91.6%
2011	2010	\$ 12,274,614	\$ 11,231,002	91.5%
2012	2011	\$ 14,567,322	\$ 13,390,856	91.9%
2013	2012	\$ 14,823,730	\$ 13,672,751	92.2%
2014	2013	\$ 14,676,859	\$ 13,558,630	92.4%
2015	2014	\$ 14,580,201	\$ 13,770,839	94.4%
2014	2013	\$ 14,756,722	\$ 14,049,408	95.2%
2015	2014	\$ 15,140,127	\$ 14,630,799	96.6%
2016	2015	\$ 16,226,047	\$ 15,345,552	94.6%
2017	2016	\$ 16,276,247	\$ 15,680,413	96.3%
2018	2017	\$ 18,625,154	\$ 17,823,865	95.7%
2019	2018	\$ 22,493,508	\$ 21,450,677	95.4%

## Sales Tax Collection Activities

### *Sales Tax (28.81% of budgeted revenues)*

One of the most significant revenue line item generators for the General Fund is sales tax. It is the second biggest revenue source and therefore one that must be continuously monitored. It is a gauge of the City's economic health and is also a source of public safety since property tax alone cannot sustain the police and fire departments budgets, sales tax revenues must contribute as well.

Due to its historical sensitivity to fluctuations in the strength of the state's economy and to a point, the Mexican peso, the City continues to take a conservative approach in estimating its performance. The sales tax for the City is 1.5% for every eligible purchase. 1% is strictly sales tax, .5% is credit in lieu of property tax (assists in keeping the property tax from increasing).

Our 2019-2020 sales tax collection through the month of September 2020 shows an increase of 2.13% in sales tax revenues compared to the prior fiscal year, this is highly significant since City was anticipating a decrease instead due to COVID-19 impact. The fiscal year 2020-2021 sales tax revenues are budgeted at \$16.3 million for the General Fund. This represents a -0- change in revenues from the past fiscal year's original budget.

The table on the following page provides a good illustration as to the fluctuations in sales tax collections; all collections are identified using the cash basis and is not proper use for financial reporting.

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
MONTH							
OCT.	\$ 1,095,399	\$ 1,175,133	\$ 1,281,269	\$ 1,317,281	\$ 1,374,342	\$ 1,565,305	\$ 1,612,927
NOV.	1,064,491	1,272,920	1,367,611	1,457,436	1,537,813	1,771,783	1,660,765
DEC.	1,151,064	1,255,599	1,306,892	1,379,834	1,363,639	1,633,688	1,691,702
JAN.	1,166,651	1,231,604	1,224,656	1,317,066	1,502,050	1,541,429	1,694,381
FEB.	1,301,266	1,403,486	1,508,184	1,570,000	1,712,515	1,823,762	1,999,171
MAR.	1,090,660	1,244,493	1,250,428	1,300,217	1,405,923	1,670,886	1,654,017
APR.	1,120,837	1,195,832	1,324,900	1,263,946	1,381,333	1,608,553	1,551,502
MAY	1,332,207	1,457,421	1,625,843	1,644,947	1,646,964	1,771,590	1,756,369
JUN.	1,239,819	1,424,397	1,429,149	1,384,312	1,573,321	1,669,298	1,589,405
JUL.	1,239,026	1,314,960	1,336,426	1,402,878	1,671,537	1,760,677	1,836,351
AUG.	1,284,104	1,433,708	1,609,004	1,538,105	1,556,841	1,797,679	2,046,243
SEP.	1,183,373	1,356,249	1,330,463	1,368,050	1,538,304	1,826,066	1,784,261
TOTAL	<u>\$14,268,899</u>	<u>\$15,765,800</u>	<u>\$16,594,827</u>	<u>\$16,944,071</u>	<u>\$18,264,582</u>	<u>\$20,440,714</u>	<u>\$20,877,094</u>

#### AVERAGE PER MONTH

\$ 1,189,075   \$ 1,313,817   \$ 1,382,902   \$ 1,412,006   \$ 1,522,049   \$ 1,703,393   \$ 1,739,758

#### INCREASE/(DECREASE) IN SALES TAX COLLECTION

\$ 1,244,265   \$ 1,496,901   \$ 829,027   \$ 349,245   \$ 1,320,511   \$ 2,176,132   \$ 436,379

#### INCREASE FROM PREVIOUS YEAR

9.55%   10.49%   5.26%   2.10%   7.79%   11.91%   2.13%

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***Sanitation & Brush Collection (7.6% of budgeted revenues)***

Sanitation and Brush Collection is the activity of collecting and disposing of refuse. The budgeted amount for the fiscal year is \$4.3 million, which represents no change from last Fiscal Year. The budget is based on the trend in collections in the tables on the following page. All collections are identified using the cash basis and is not proper use for financial reporting.

**Sanitation Collection Activities**

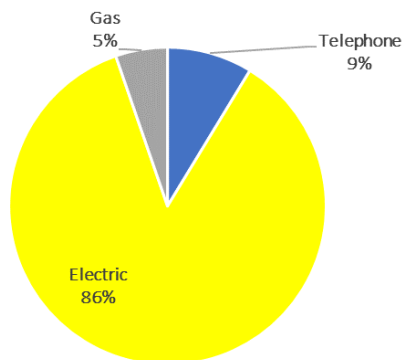
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
MONTH							
OCT.	\$ 216,654	\$ 223,735	\$ 231,534	\$ 235,567	\$ 237,537	\$ 235,767	\$ 244,968
NOV.	216,132	224,117	232,373	236,084	237,263	240,741	245,580
DEC.	217,398	225,678	232,852	237,890	238,308	241,637	246,564
JAN.	217,983	226,109	233,734	236,943	239,588	242,996	247,378
FEB.	218,494	227,039	234,267	237,209	240,199	243,391	248,208
MAR.	219,221	231,864	234,280	236,774	240,561	243,667	248,672
APR.	223,902	230,863	235,515	237,264	240,429	244,254	248,061
MAY	222,669	230,312	234,393	236,917	240,511	244,056	246,928
JUN.	223,052	230,304	234,461	236,422	240,369	243,993	244,804
JUL.	223,197	230,587	234,872	237,127	240,660	244,551	245,663
AUG.	229,482	210,937	234,752	237,758	240,388	244,164	226,304
SEP.	231,756	211,483	213,325	237,562	237,562	244,241	266,741
TOTAL	<u>\$ 2,659,940</u>	<u>\$ 2,703,028</u>	<u>\$ 2,786,358</u>	<u>\$ 2,843,517</u>	<u>\$ 2,873,375</u>	<u>\$ 2,913,458</u>	<u>\$ 2,959,871</u>
AVERAGE PER MONTH	\$ 221,662	\$ 225,252	\$ 232,197	\$ 236,960	\$ 239,448	\$ 242,788	\$ 246,656
INCREASE/(DECREASE) IN SANITATION COLLECTION	\$ 166,943	\$ 43,088	\$ 83,330	\$ 57,159	\$ 29,858	\$ 40,083	\$ 46,413
INCREASE FROM PREVIOUS YEAR	6.70%	1.62%	3.08%	2.05%	1.05%	1.39%	1.59%

### Brush Collection Activities

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
MONTH							
OCT.	\$ 91,430	\$ 93,708	\$ 96,169	\$ 97,986	\$ 98,398	\$ 99,362	\$ 100,983
NOV.	91,408	93,931	96,542	98,272	98,413	99,476	92,213
DEC.	91,976	94,307	97,042	99,011	98,857	99,955	101,795
JAN.	92,197	94,699	97,421	98,751	99,375	100,409	102,076
FEB.	92,360	94,911	97,758	98,742	99,529	100,540	102,344
MAR.	92,683	95,015	97,860	98,717	99,561	100,646	102,538
APR.	94,085	96,507	97,533	98,851	99,406	100,624	102,421
MAY	93,504	95,964	97,442	98,547	99,273	100,451	101,882
JUN.	93,338	95,859	97,585	98,349	99,187	100,377	101,227
JUL.	93,420	95,841	97,584	98,404	99,172	100,586	101,195
AUG.	93,441	95,874	97,638	98,498	99,238	100,500	101,364
SEP.	81,190	81,746	97,898	94,986	94,986	100,487	101,262
TOTAL	\$ 1,101,032	\$ 1,128,362	\$ 1,168,472	\$ 1,179,114	\$ 1,185,395	\$ 1,203,413	\$ 1,211,300
AVERAGE PER MONTH	\$ 91,753	\$ 94,989	\$ 97,373	\$ 98,260	\$ 98,783	\$ 100,284	\$ 100,942
INCREASE/(DECREASE) IN BRUSH COLLECTION	\$ 36,843	\$ 27,330	\$ 40,110	\$ 10,642	\$ 6,281	\$ 18,018	\$ 7,887
INCREASE FROM PREVIOUS YEAR	3.46%	2.48%	3.55%	0.91%	0.53%	1.52%	0.66%

### Franchise Taxes (3.7% of budgeted revenues)

Franchise taxes are collected from the electric, gas, and telephone. On April 2019, Texas Legislature approved **Bill SB1152** which waives certain fees for cable and telephone companies to pay franchise tax to municipalities, therefore, collections for FY 2019-2020 were lower than year before.



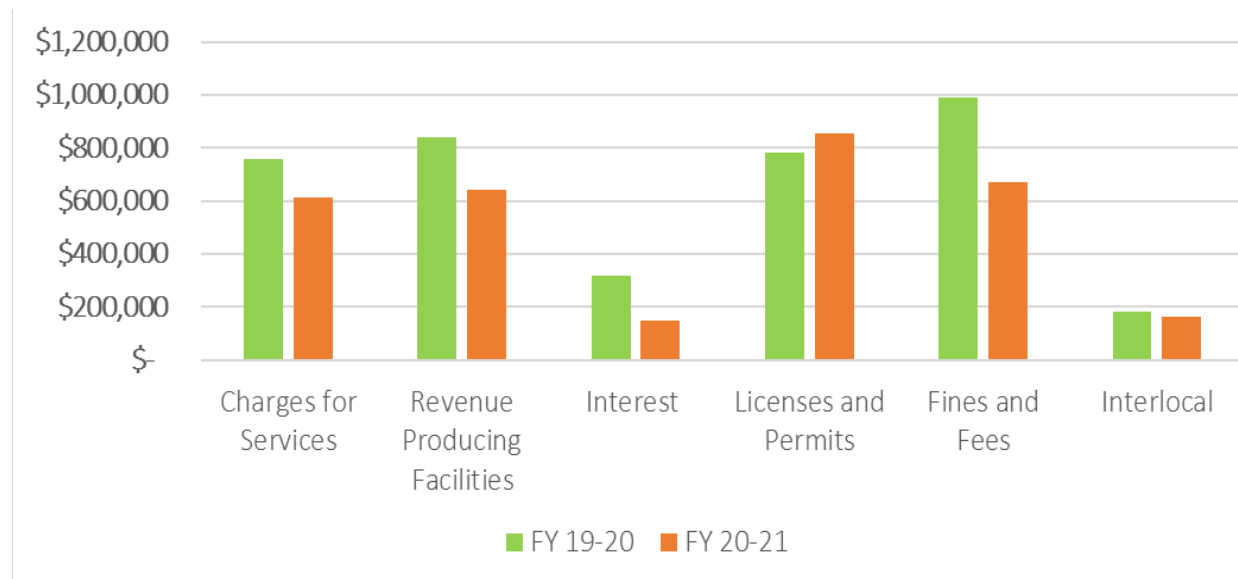
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### **Other Revenues (5.4% of budgeted revenues)**

Other revenues are budgeted at \$3.09 million. Three main sources of Other Revenue were mainly affected by COVID-19. There was a decrease of -20% mainly due to less cash flow and market changes in interest rates because of pandemic, swimming facilities and recreational programs closed, and less court tickets due to less traffic on streets. On the other hand, Licenses and Permits showed an increase and the expected amount for FY 20-21 is expected to be at least 9% higher; this is mainly due to building Permits.

The following tables show breakdown and comparison of Budget amounts compared to last year:

Other Revenues			
	FY 19-20	FY 20-21	% Variance
Charges for Services	\$ 757,700	\$ 613,800	-19%
Revenue Producing Facilities	840,000	642,000	-24%
Interest	320,000	150,000	-53%
Licenses and Permits	780,500	854,100	9%
Fines and Fees	989,400	671,200	-32%
Interlocal	181,300	162,600	-10%
<b>Total</b>	<b>\$ 3,868,900</b>	<b>\$ 3,093,700</b>	<b>-20%</b>

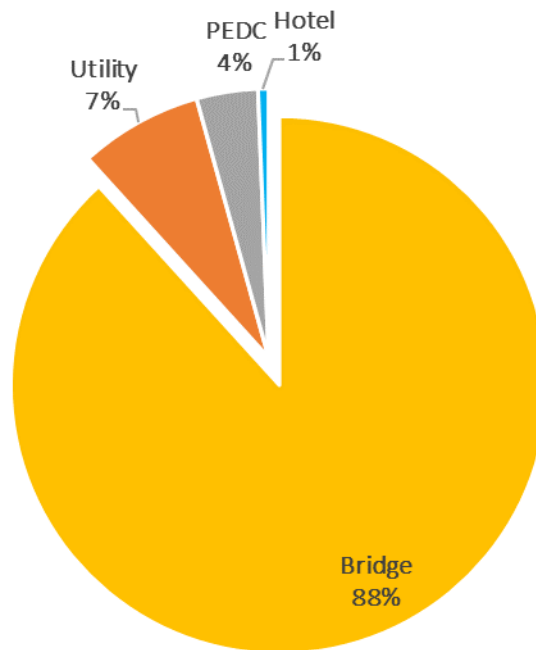


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### *Transfers (16.7 % of budgeted revenues)*

Transfer revenues are budgeted at \$9.5million. Transfers are due from four sources: Bridge revenues over operations (\$8,354,400), PEDC reimbursement for administrative services reimbursement and contributions to City Festivals (\$350,000), and Utility Fund's reimbursement for administrative services (\$701,200).

General Fund Transfers In



Transfer from International Bridge have always been critical to the General Fund. \$8,354,400 is transferred from Bridge for the following:

Purpose	Amount
General Fund Operations	\$ 7,037,500
Golf Operations	572,100
Event Center Operations	244,400
UTRGV Incentive	500,000
Total Transfer From Bridge	<u><u>\$ 8,354,000</u></u>



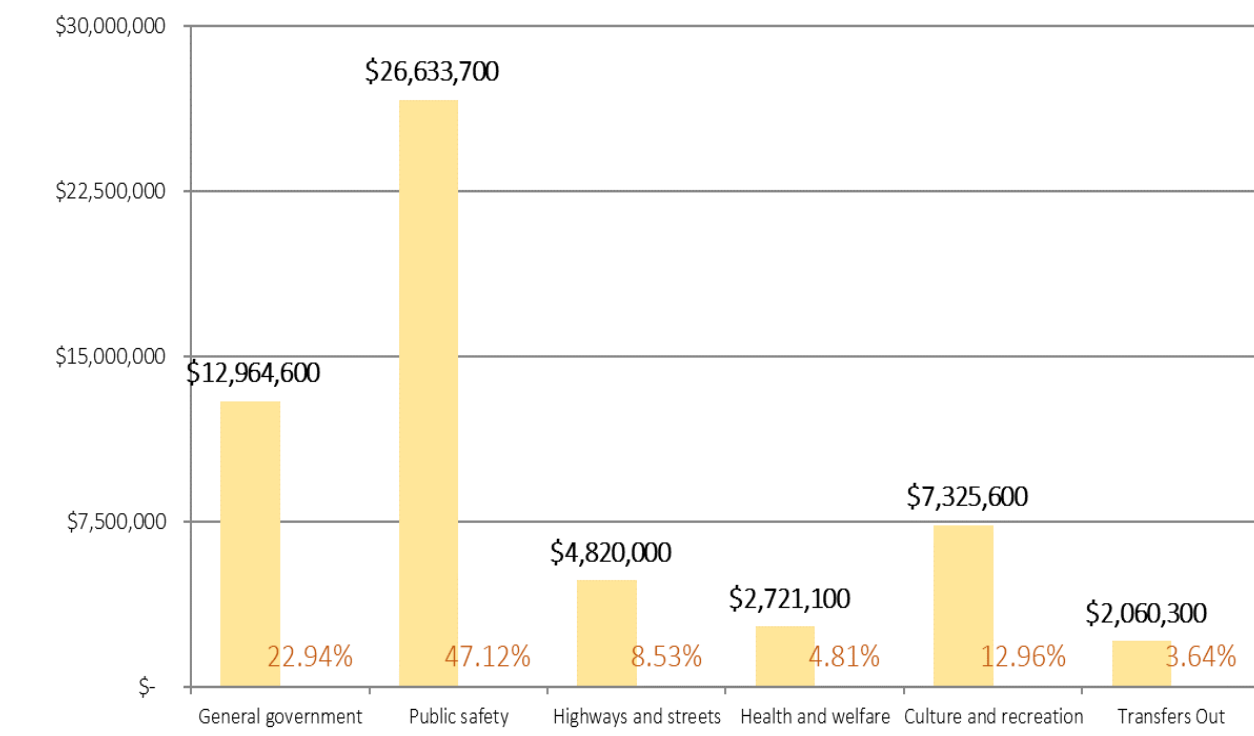
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## Expenditures

The General Fund's overall expenditures, including transfers-out are **\$56,525,300 million**, an increase of \$131,800 thousand or 0.23% of last year's original budget. The minimal increase of 0.23% will be discussed in the following sections.

The following table shows the distribution of expenditure by Function:

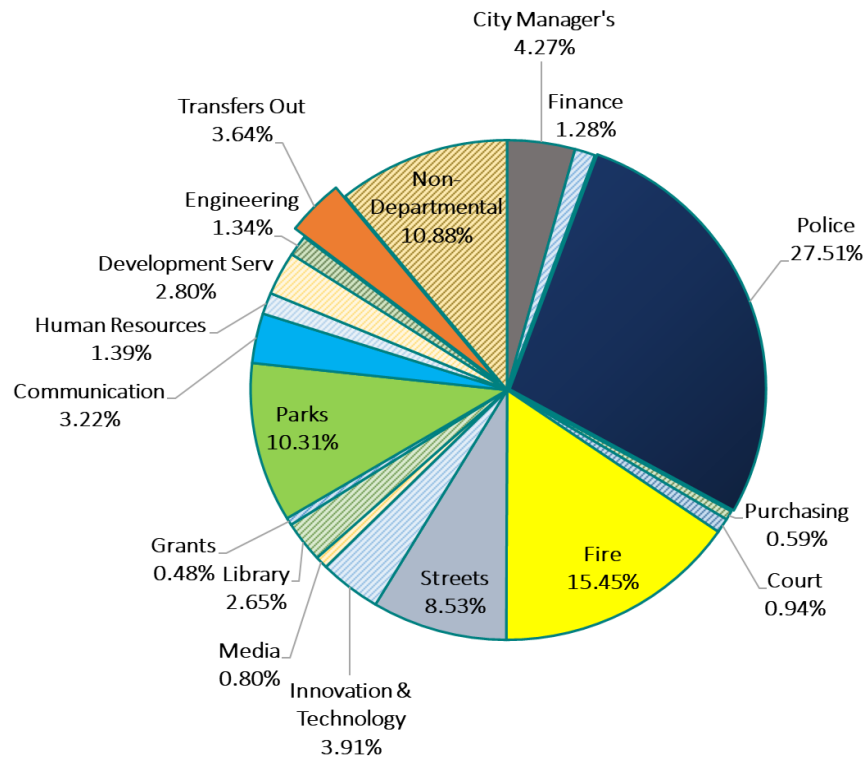
**Chart 1-Expenditure by Function**



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### Chart 2-Expenditure by Department

The following table shows the distribution of expenditure by Department:

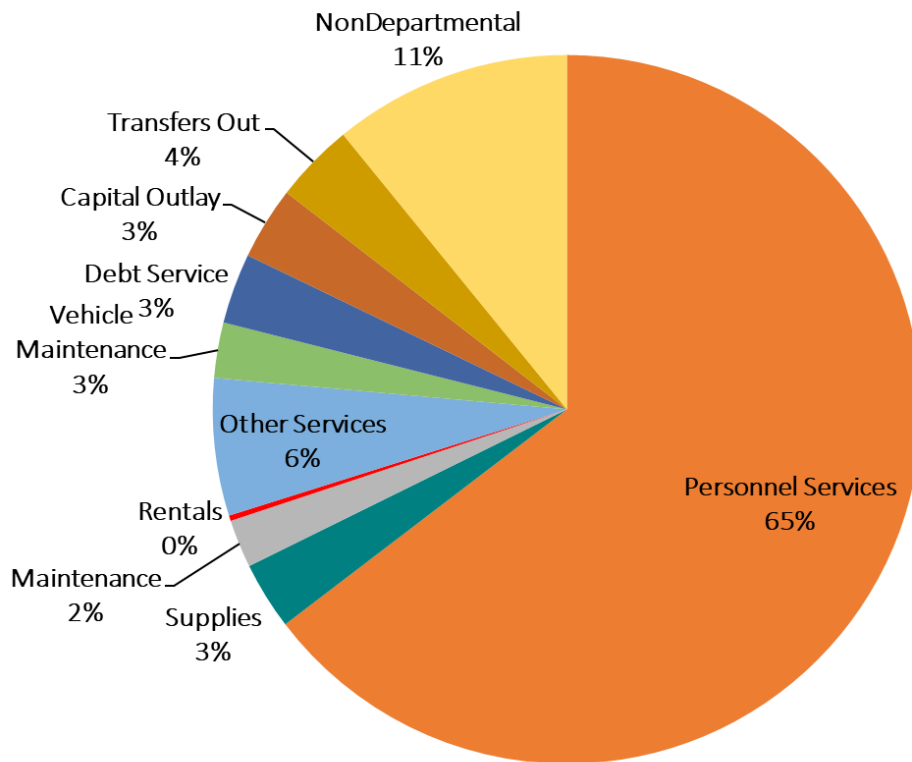


Police Budget includes restructured personnel including 2 Deputy Chief and 1 Assistant Chief.

See Page. XXXX

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Chart 3-Expenditure by Activity



65% OF GENERAL FUND  
BUDGET IS PERSONNEL COSTS  
INCLUDING A 4% PROJECTED  
INCREASE IN HEALTH  
INSURANCE

To allow more analysis of the expenditures, the following tables are presented.

**Table 1 – Change in Departmental Budget-Original Prior Year Budget Compared to this Year’s Budget**

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	% Change
	ORIGINAL 2019-2020	ADOPTED 2020-2021		
City Manager's Office	\$ 2,446,000	\$ 2,415,000	\$ (31,000)	-1%
Finance	738,100	725,900	(12,200)	-2%
Police	15,941,300	15,550,700	(390,600)	-2%
Purchasing	299,800	334,200	34,400	11%
Court	623,600	532,600	(91,000)	-15%
Fire	8,543,500	8,732,500	189,000	2%
Streets	4,363,500	4,820,000	456,500	10%
IT	2,136,700	2,209,400	72,700	3%
Media	431,700	452,800	21,100	5%
Library	1,678,000	1,499,600	(178,400)	-11%
Grants	276,800	273,500	(3,300)	-1%
Parks	5,334,100	5,826,000	491,900	9%
Communication	1,834,700	1,817,900	(16,800)	-1%
Human Resources	710,900	784,400	73,500	10%
Development Services	1,707,300	1,585,000	(122,300)	-7%
Engineering	781,900	755,300	(26,600)	-3%
Non-Departmental	6,498,400	6,150,200	(348,200)	-5%
Transfer Out	2,047,200	2,060,300	13,100	1%
	<b>\$ 56,393,500</b>	<b>\$ 56,525,300</b>	<b>\$ 131,800</b>	<b>0.23%</b>

General Fund Adopted Budget for 2020-2021 is **\$56.52 million**, this includes the following major highlights:

- Reduction in Operating Supplies for City Manager’s Office
- Reduction of (1) FTE Administrative staff in Police Department
- Reduction of 1 Contractual Service Alternate Judge
- An increase of 5% in health insurance costs
- Reduction of Compensation Study Phase III for \$300,000 under Non-Departmental
- Reduction of Incentive Agreement Expenses under Non-Departmental

**Table 2- Change in Departmental Budget-Amended Prior Year's Budget Compared to this Year's Adopted Budget**

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Budget Year % Change
	AMENDED 2019-2020	ADOPTED 2020-2021		
City Manager's Office	\$ 2,572,800	\$ 2,415,000	\$ (157,800)	-6.1%
Finance	748,600	725,900	(22,700)	-3.0%
Police	16,211,900	15,550,700	(661,200)	-4.1%
Purchasing	309,300	334,200	24,900	8.1%
Court	793,800	532,600	(261,200)	-32.9%
Fire	8,632,000	8,732,500	100,500	1.2%
Streets	4,461,000	4,820,000	359,000	8.0%
Innovation & Technology	2,190,900	2,209,400	18,500	0.8%
Media	438,100	452,800	14,700	3.4%
Library	1,689,200	1,499,600	(189,600)	-11.2%
Grants	280,300	273,500	(6,800)	-2.4%
Parks	5,603,000	5,826,000	223,000	4.0%
Communication	1,912,300	1,817,900	(94,400)	-4.9%
Human Resources	717,300	784,400	67,100	9.4%
Planning	1,758,700	1,585,000	(173,700)	-9.9%
Engineering	789,300	755,300	(34,000)	-4.3%
Non-Departmental	6,583,800	6,150,200	(433,600)	-6.6%
Transfer Out	3,364,900	2,060,300	(1,304,600)	-38.8%
	<b>\$ 59,057,200</b>	<b>\$ 56,525,300</b>	<b>\$ (2,531,900)</b>	<b>-4.3%</b>

**Table 3 – Departmental Change in Budget without Capital Purchases**

DEPARTMENT	FY 19/20 Amended Budget w/o Capital Purchases	FY 20/21 Budget w/o Capital Purchases	Increase/ (Decrease)	% Change
City Manager's Office	\$ 2,572,800	\$ 2,415,000	\$ (157,800)	-6.1%
Finance	748,600	725,900	(22,700)	-3.0%
Police	15,335,400	15,163,700	(171,700)	-1.1%
Purchasing	309,300	334,200	24,900	8.1%
Court	619,800	532,600	(87,200)	-14.1%
Fire	7,643,000	7,902,500	259,500	3.4%
Streets	4,431,900	4,453,000	21,100	0.5%
IT	2,190,900	2,209,400	18,500	0.8%
Media	438,100	428,800	(9,300)	-2.1%
Library	1,669,200	1,509,600	(159,600)	-9.6%
Grants	280,300	273,500	(6,800)	-2.4%
Parks	5,603,000	5,646,000	43,000	0.8%
Communication	1,872,300	1,817,900	(54,400)	-2.9%
Human Resources	717,300	784,400	67,100	9.4%
Planning	1,758,700	1,585,000	(173,700)	-9.9%
Engineering	769,300	755,300	(14,000)	-1.8%
	<b>\$ 46,959,900</b>	<b>\$ 46,536,800</b>	<b>\$ (423,100)</b>	<b>-0.9%</b>

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As a reminder, the detailed information used for these graphs can be obtained in the General Fund section of this budget.

### **GENERAL CONTINGENCY RESERVE**

This fund accounts for the responsible administration of the City's unreserved fund balance.

By City charter, 3% to no more than 5% must be budgeted as contingency reserve. These funds are not combined with the pooled cash bank account but are in a separate bank account to be used only for emergency situations.

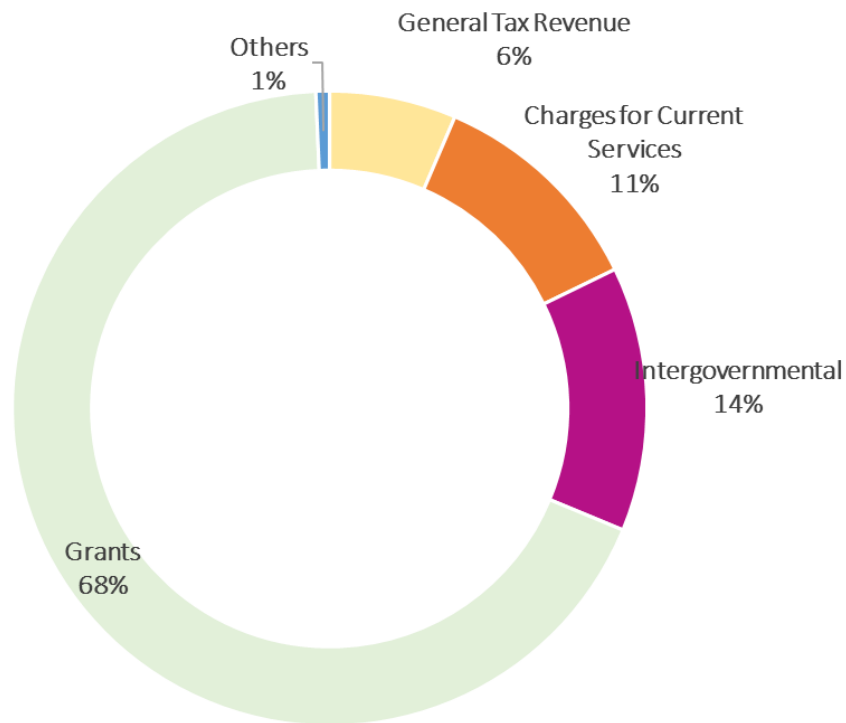
### **SPECIAL REVENUE FUND**

*The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.*

#### *Revenues*

The funds received that are specified for a specific purpose are separated from the general fund and put into a group of funds called special revenue funds. A total of **\$9.3 special revenue funds is budgeted**. Grants and intergovernmental account for \$7.57 million of revenues, non-property tax account for \$.60 and fees and charges account for \$1.06. The following graph describes the importance of each revenue source for the special revenue funds as a percentage of the overall budgeted special revenue revenues.

**Special Revenue by Source**



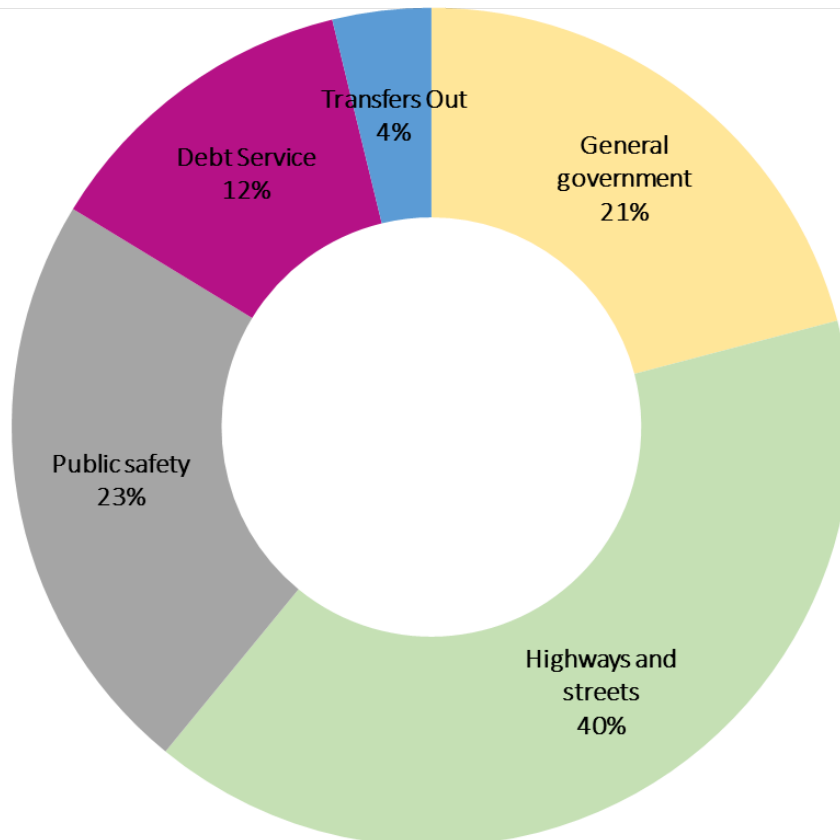


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### ***Special Revenue Fund Expenditures***

A total of \$8.15 special revenue expenditure funds is budgeted. General government accounts for \$.89 of expenditures, public safety \$3.86, debt service \$1.20. Transfers out are for the purpose to support the Pharr Chamber of Commerce and city festivals.

*The following graph describes the importance of each expenditure activity for the special revenue funds as a percentage of the overall budgeted special revenue expenditures.*



### **Community Development Block Grant (CDBG)**

This fund was established to account for grant revenues that meet the program objectives set forth by the U.S. Department of Housing & Urban Development in providing affordable housing, a suitable and viable living environment and expanding economic opportunities.

The CDBG Fund will receive \$1.13 million HUD funds this fiscal year. Total budgeted revenues and expenditures for this fund are \$1.13 million.

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### **Asset Sharing**

This fund accounts for forfeitures awarded to the City by the federal and state courts and drug enforcement agencies. Revenues are restricted for police supplies and only to be used if general funding is not available.

Total budgeted revenues for this fund are \$140,000 its expenditure budget is \$550,000 which will be funded by this fund's reserves. The \$550,000 budgeted for FY 20-21 will be used to cover replacements for police equipment, software, and other contractual services.

### **Parkland Dedication**

Created by Ordinance O-99-49 on August 1, 1999, this fund accounts for contributions that developers are required to make when creating subdivisions to provide recreational areas in the form of neighborhood and community parks.

Total budgeted revenues for this fund are \$30,000.

### **Grants**

This fund was established to account for general grant revenues award to the City. The departments that will be using this fund this Budget year will be Police, Fire, Public Works, and General Government.

### **Paving & Drainage**

Created by Ordinance O-2006-50 on September 19, 2006, this fund accounts for fees assessed to all utility service accounts. The fees are to be used for paving and drainage improvements in the City of Pharr. On September 2, 2014, paving and drainage fees were increased by \$.50 cents for regular residential, senior citizen and commercial accounts by Ordinance O-2014-40.

Total budgeted revenues and expenditures for this fund are \$1,051,300, respectively. This year (as previous) all paving drainage fees will be transfer out to Fund of Tax Notes Series 2017 to partially pay for debt service of \$7.3 million notes (\$5 million) to pay for Repaving Program.

### **Hotel/Motel**

This fund accounts for revenue from a seven percent tax levied upon the cost of City hotel and motel rooms with a daily rate over \$2. According to state civil statutes, this tax revenue can be used to promote tourism, maintain and repair convention facilities, promote the arts and humanities, or any other purpose directly related to these activities. This year the total budgeted revenues and expenditures for this fund are \$600,000.

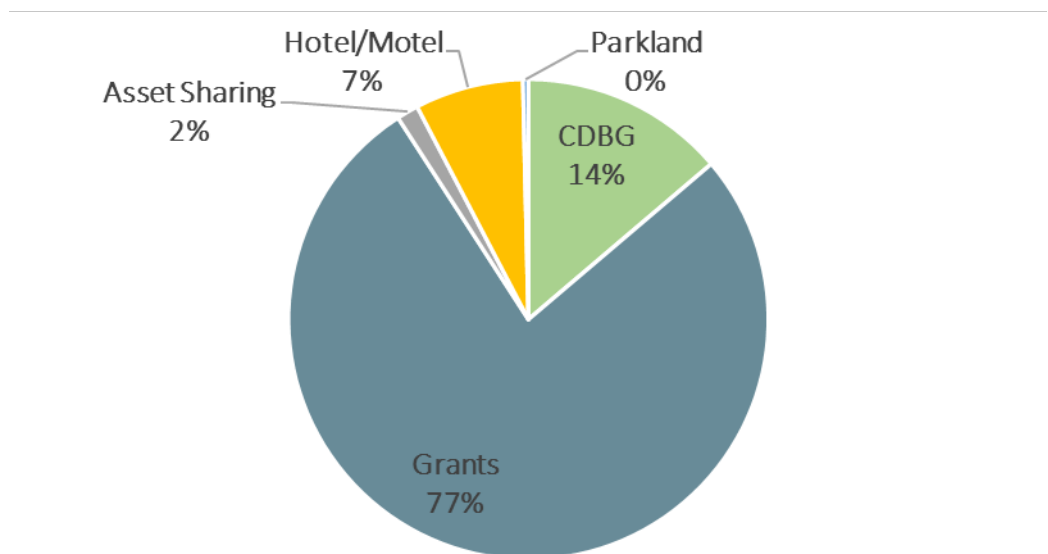
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## Special Revenue by Fund

Expenditures for the special revenue funds are distributed in various ways. Total expenditures for special revenue funds total \$7,305,700. The graph on the following page should help in analyzing which special revenue funds are budgeted in comparison to one another.

The following graph distributes the total special revenue per fund.

Special Revenue Expenditure by Fund



## DEBT SERVICE

*The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal and interest and related cost. An ad valorem tax rate and tax levy is required to be computed and levied, which will be sufficient to produce the funds required to pay principal and interest as it comes due and provide the interest and sinking reserve fund.*

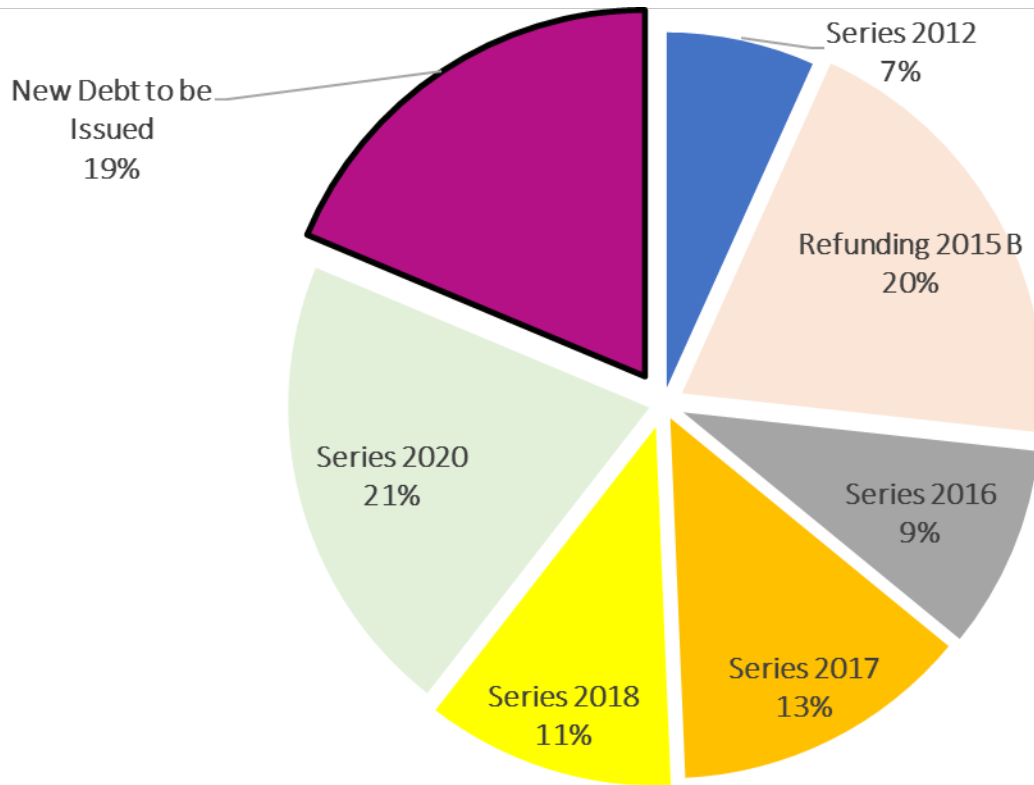
This fiscal year, bond payments and expenditures are estimated to be \$7.5 million. In the calculation of the tax rate, only bond liabilities were used to calculate the amount needed for liabilities. This amount includes a proposed issuance of debt of about \$18 million dollars as part of a 3-year financing adopted by City Commission back in 2017.

At a collection rate estimated at 95%, current property tax revenues are estimated to generate \$4,948,500 and other revenue is budgeted at \$2,722,200 including transfers from Bridge to help keep tax rate low.

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The following graph distinguishes the liabilities in comparison to the total debt service fund liability.

Debt Service Expenditures



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# CAPITAL PROJECT FUNDS

*The Capital Project Fund is used to account for financial resources used for the acquisition or construction of major capital facilities and infrastructure, depending on the project; they are financed by general and proprietary resources.*

## GENERAL CAPITAL PROJECTS

The City's capital projects, once put on hold for several years to correct our fiscal situation, has been restarted since last year. A 3-Year CIP Plan was proposed and approved by City Commission in Fiscal Year 2017-2018. Our current plans range in purpose from public service, cultural, and street. Total budgeted expenditures are \$47.54. Funding for these projects will come from different sources including unrestricted fund balances, grants, and bond proceeds received this past fiscal year and new bond proceeds.

The following is a description of the capital projects budgeted for Fiscal Year 2020-2021 to be completed within the next 2 Fiscal Years:

### **Project: Parks Maintenance Building**

**Category:** Building and Improvements

**Estimated Cost:** \$500,000

**Project Description:** Maintenance Building under the Park and Recreations Department supervision to offer multiple storage spaces for tools, office space, lounge area and locker and restrooms. Building will be located at S. Nelson and W. Medina St. Intersection and will be 6,120 total Sq. ft. The purpose of this building is to centralize the Maintenance and Janitorial Department and house the administrative staff for Parks and Recreations.

**Operational Impact:** Maintenance and operational fiscal impact has already been accounted and is accounted in current budget. Utilities, maintenance, and operations expenditures will be offset with already incurred at the current location. No additional staff will be needed.

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## Project: North Side Recreational Center

**Category:** Building and Improvements

**Estimated Cost:** \$7,500,000

**Project Description:** The Northside Research and Innovation Center is a state-of-the-art facility custom designed to target the needs of young entrepreneurs, community nonprofits, surrounding cities, and local school districts. The space lends itself to provide classroom and computer atmospheres for those entities offering educational training certificates, organizational workshops, and online access. The space can expand through a partnership with either a private or public entity whose goals and priorities align with the primary usage of the facility.

Aside from the main structure, the site allows for individuals to enjoy the array of green space available and gives those accessing the facility an outlet to continue working outside or transition a classroom to an outdoor experience by naturally creating a calming and aesthetically pleasing environment. In the rear end of the site, a community amphitheater with a circular jogging corridor will be constructed for public usage. The outdoor amphitheater can be used for community health programs, a live small concert venue, along with community events.



**Operational Impact:** Besides one-time purchases of equipment and furniture, few additional staff will be needed to attend this building; (1) Custodian and (1) Receptionist and (2) more administrative staff at a maximum of \$15.00 an hour plus utilities of no more than \$50,000 a year.

**Estimated Functional Date:** October 2021



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## Project: City Natatorium

**Category:** Infrastructure

**Estimated Cost:** \$25,000,000

**Project Description:** 70,400 sq. to be located at south-west corner of Sioux Rd, Expressway HWY 281- Diving Olympic Pool which will be fully enclosed that will serve for recreational, educational, and rehabilitation purposes.



**Operational Impact:** The Natatorium operational expenses are estimated to be about \$800,000 a year including staff, maintenance and utilities; out of this amount, the City intends to enter into an agreement with two educational facilities here in the Valley to split the cost to leave the City Portion of the operations at 25%. Budget for chemicals and utilities are allocated for two months under this current FY 20-21 under the Parks Department.

**Estimated Functional Date:** Summer 2021

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## Project: City Hall-1<sup>st</sup> Floor Renovations

**Project Description:** Complete restructure remodeling of 1<sup>st</sup> floor of City Hall to accommodate offices for Development Services and Engineering Department and offer a modern open lobby area for citizens. Area will also include a space that will be available to lease; the target of the space is to have a deli restaurant that will be open to the public and city hall employees.



**Operational Impact:** None additional. Utilities, maintenance expenses have always been budgeted for the operations of 1<sup>st</sup> floor.

**Estimated Functional Date:** April 2021

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## Project: City-Wide Ditch Excavation

**Category:** Streets

**Project Description:** Project would increase the storage capacity of various City-owned ditches by excavating and increasing the volume within the existing Right of Way.

**Estimated Cost:** \$2,400,000

**Operational Impact:** None

**Estimated Functional Date:** December 2021

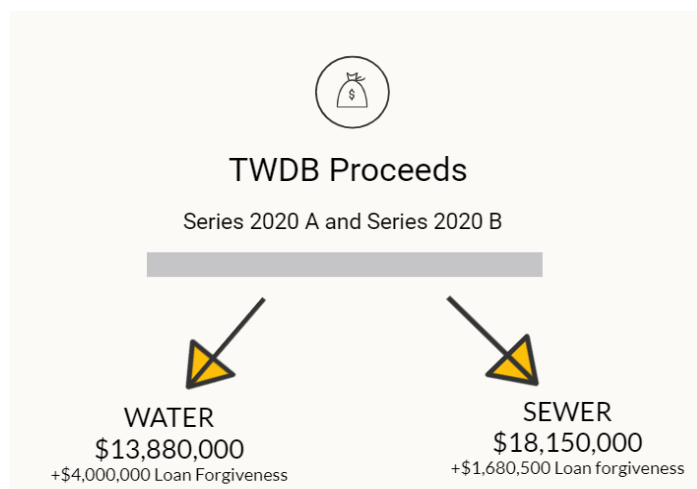
The following table outlines the project and the related financing needs for the general capital projects:

Project Category	Cash Funded	Grant Funded	Debt Funded	Total Cost
Building and Improvements	\$ 500,000	\$ 5,000,000	\$ 2,500,000	8,000,000
Streets	\$ -	\$ 3,867,800	\$ 5,484,500	9,352,300
Parks	\$ 285,000	\$ -	\$ 650,000	935,000
Infrastructure	\$ -	\$ -	\$ 29,256,700	29,256,700
<b>Total</b>	<b>\$ 785,000</b>	<b>\$ 8,867,800</b>	<b>\$ 37,891,200</b>	<b>\$ 47,544,000</b>

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## UTILITY CAPITAL PROJECTS

The expenditures are budgeted at \$30.73 million. The funding for these projects come from Texas Water Development Board. Series 2020 (A) for Water Infrastructure Projects and Series 2020 (B) for Sewer Infrastructure Projects; a total of \$37.7 million were received on September 14, 2020 for the issuance of these bonds. The following shows the detail of proceeds received by TWDB:



The following project are the ones approved and funded by TWDB Series 2020 (A) and 2020 (B) with its respective Forgiveness Loans: of the main Utility capital projects budgeted for Fiscal Year 2020-2021:

### **Project: Water Treatment Plant and Distribution System Improvements**

**Category:** Infrastructure

**Project Description:** The City of Pharr is currently treating an average of 7.8232 MGD with a maximum of 10.816 MGD peak. The plant can treat 19 MGD with the required upgrades, repairs, and improvements. The current raw water reservoir has a capacity of 70 MG and needs dredging, clearing, and maintaining. The City already acquired land needed to expand this reservoir.

Eldora Elevated Storage Tank (Eldora EST) requires a dedicated transmission main to convey the required volume of water need for servicing the City. The dedicated line will be installed from the HWY 83 tower to Eldora EST.

**Estimated Cost:** \$17,880,000

**Operational Impact:** None

**Estimated Functional Date:** December 2022

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The following table breaks down in more detail the project and cost for the Water Infrastructure Projects:

Series 2020 (A) Project	Project Cost
Raw Water Reservoir Expansion	\$ 7,210,400
Raw Water Reservoir Dredging	2,518,800
Effluent Filter Repairs	757,100
Replace Standpipe in GST No. 2	309,500
Backwash Wet Well/Pump Expansion	899,600
Sludge Thickener Improvements	656,400
Belt Filter Press Facility	1,129,900
Sludge Drying Beds Improvements	512,400
Plant Metering Improvements	287,900
Transmission Main for Eldora ESDT	3,598,000
<b>Total</b>	<b>\$ 17,880,000</b>

No Fiscal operation impact is anticipated with these projects. These are a one-time nonrecurring project to comply with demand and TCEQ requirements.

## **Project: Consolidation of Lift Stations and Collection System**

**Category:** Infrastructure

**Project Description:** City of Pharr will consolidate 3 existing Lift Stations and build one centralized to abandon the over 40-year-old lift stations located on the South portion of the City Limits. The project will also include a gravity line from the lift stations to an existing collection system that was constructed for this purpose approximately 11 years ago at the northeastern part of the City. The City will also replace equipment within the wastewater facilities that has met its life spans of service and are critical components at the facilities.

**Estimated Cost:** \$19,830,500

**Operational Impact:** Reduction in Electricity Costs

**Estimated Functional Date:** December 2022

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The following table breaks down in more detail the project and cost for the Sewer Infrastructure Projects:

Series 2020 (B) Project	Project Cost
South Region Interceptor	\$ 6,202,900
Northwest Interceptor	3,077,700
Central Interceptor	2,783,200
Lift Station Replacement	3,532,800
Head works Replacement	3,795,000
Oxidation Ditch No. 2 Repairs	248,400
Upgrades on Secondary Clarifiers 5 and	165,600
RAS/WAS Pump Station No. 2	24,900
<b>Total</b>	<b>\$ 19,830,500</b>

Main Fiscal Impact for these projects is the reduction on Electricity costs of approximately \$400,000.



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# BRIDGE CAPITAL PROJECTS

One of the major projects for the next five-years is the expansion of our International Bridge. These projects and in conjunction with the United States Customs & Border Protection (CBP) through the Donations Acceptance Program.

## **Project Descriptions:**

Below are the five top Port of Entry Infrastructure Priorities for the Pharr International Bridge submitted and approved under the Federal 559 Donations Acceptance Program for fiscal years 2015 and 2016. Under the Donations Acceptance Program, the United States Customs and Border Protection (CBP) can enter private partnership agreements to address the needs for infrastructure expansion, increased wait times, technology improvements, and cargo back up within the port of entry. Throughout the process the city works parallel with United States Customs and Border Protection (CBP) and General Services Administration (GSA).

### **DAP 15**

#### **Two commercial entry lanes/booths:**

The expansion of the roadway leading to the Mexico customs export lot, along with the entry booths on the U.S. side will help expedite the flow of commercial traffic from Mexico to the U.S., allowing for more capacity on the bridge and the ability to inspect more trucks at one time. Additionally, it will create a direct passage for secure, certified and empty trucks, also known as gate-to-gate; dedicated FAST Certified Cargo and Pre-Certified Empties.

#### **Two commercial exit lanes/booths:**

The exit booth expansion and relocation will help expedite the flow of traffic inside the port, all while providing a more efficient connectivity to the new BSIF to complete the truck inspection process and get the cargo from its origin to its destination on time. Additionally, it will create a direct passage for secure, certified, and empty trucks, also known as gate-to-gate; dedicated FAST Certified Cargo and Pre-Certified Empties.

#### **DAP 15 Exhibit:**





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## **DAP 16**

### **Dock expansion – phase I (dry dock):**

The expansion will be an additional wing to the current dock, which will accommodate about 12 additional trucks for intensive inspection. The project will be done in 2 phases in order not to interrupt the current flow of truck throughput.

Currently, the dock's depth is only 50 feet, which requires up to 2 dock spaces for each truck (dry box/reefer) to be off-loaded. The expansion calls for an additional 30 feet, for a total of 80 feet per dock space, to maximize the use of the space in 1 dock only, per truck.

#### **Dock Expansion North Angle Exhibit:**



### **Dock expansion – phase II (cold inspection facility):**

The new facility will augment the current cold inspection service area by creating an additional 21,000 square feet of refrigerated units. The project will consist of 13 additional dock spaces/doors, which will be completely sealed when the truck backs up onto the dock. This will prevent the cold chain from being broken, which will allow for a safer and environmentally sound inspection process of certain perishables/produce that require colder temperatures to preserve their life expectancy and increase their shelf life when they get to market.

#### **Cold Inspection Facility Exhibit:**



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**Commercial Staging Area:**

In FY 2017-2018, the EDC acquired 20.65 acres on S. Juniper Street to be utilized for truck staging. Plans were presented to the PEDC Board in FY 2018-2019 and have undergone several revisions. As of July 2020, the proposed staging area was still in the planning phase. The current plans estimate that the project will be to construct a staging area with 368 parking spaces, two commercial lots for either lease or sale, a shaded sitting area with space for food trucks, and a bathroom/shower facility..

**Bridge Office Expansion:**

Modernize entryway and lobby area to be in line with design at City Hall first floor with additional parking and extension pond. Fencing will also be extended in the back to secure the newly acquired generator during FY 2019-2020.

The following is a summary of the funding sources for the next year that are projected for these projects:

Project	Grant Funded	Debt*	Total Cost
Dock Expansion-Phase I	\$ 3,277,000	\$ -	\$ 3,277,000
Dock Expansion-Phase II	5,577,500	1,070,000	6,647,500
BSFI and North Bound Lane 2nd Exit	6,548,200	-	6,548,200
Commercial Staging Area	4,377,200		4,377,200
Bridge Office Expansion	-	850,000	850,000
<b>Total</b>	<b>\$ 19,779,900</b>	<b>\$ 1,920,000</b>	<b>\$21,699,900</b>

*\* Proceeds already received in 2019-2020*

**Operational Impact:** All of Bridge projects will contribute to the crucial goal of reduction of wait times. They will increase capacity, maximize space, create local and international jobs, improve commercial truck, and trade and support local and regional trade industries and tourism.

Customs and Border Protection (CBP) will free-up space inside the bridge route system and process more commercial trucks faster and more efficiently. Trucks will have a waiting area and all gate-to-gate traffic will bypass primary and secondary inspections, directly to the new Border Safety Inspection Facility (BSIF). Entomologists will be better equipped and qualified to identify pests.

The fiscal operational impact is estimated to be at a maximum of \$250,000 a year once full completion of projects.

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## ENTERPRISE FUNDS

*The enterprise fund is used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, cost incurred and/or net income necessary for management accountability. There are four enterprise funds: Utility Fund, Event Center, Bridge Fund, and Golf Course Fund.*

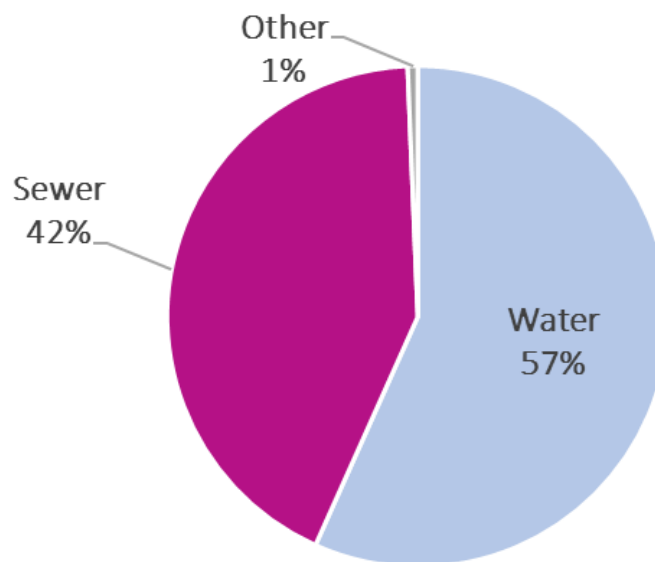
### **Utility Fund**

The Utility Fund was established to account for the City's water and sewer/wastewater system operations.

#### *Revenues*

The Utility Fund is expected to generate **\$16,519,500** from Operations, which is an increase of about 4% compared to last year's original budget. This growth is purely expected from growth in accounts based on the single residential and multi-family residential that is being built in the City of Pharr. This budgeted amount already includes the adopted rate increase of 18% for FY 2019-2020.

As illustrated in the following graph, there are three main revenue sources. The major revenue source comes from water and sewer revenues due to consumption.



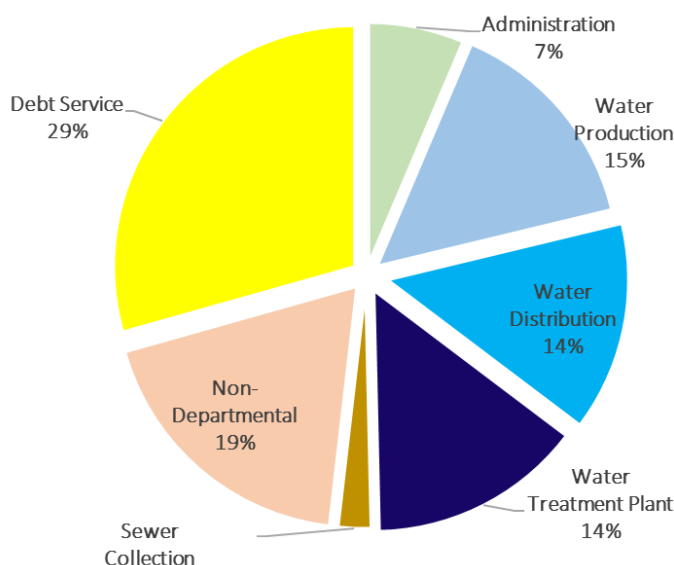
## Expenses

The Waterworks and Sewer System's overall appropriation, including expenses and transfers-out is **\$16,519,500** million, an increase of \$91,600 or 0.56% of last year's budget. The reason for this minor increase is a combination of a decrease in Debt Service and Increase in Non-Departmental Expenses.

The decrease in Debt service is only due to a very conservative projected amount of payments for new debt budgeted under FY 2019-2020; now that the City has issued and closed deal, actual debt service numbers are budgeted for FY 2020-2021.

The increase in Non-Departmental is due to cash allocated for any contractual and engineering expenses other than those covered by TWDB for Water and Sewer Projects.

Utility Expense By Activity



The table below identifies the budget comparison per department:

EXPENSES	ORIGINAL BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Difference	
81 Administration	\$ 937,900	\$ 1,055,700	\$ 117,800	12.56%
82 Water Production	2,359,900	2,452,300	92,400	3.92%
83 Water Distribution	2,333,200	2,322,600	(10,600)	-0.45%
84 Water Treatment Plant	2,363,500	2,369,800	6,300	0.27%
86 Sewer Collection	381,800	361,300	(20,500)	-5.37%
87 Non-Departmental	2,118,400	3,105,900	987,500	46.62%
72 Debt Service	5,933,200	4,851,900	(1,081,300)	-18.22%
Total Expenses	<u>\$ 16,427,900</u>	<u>\$ 16,519,500</u>	<u>\$ 91,600</u>	<u>0.56%</u>

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## **EVENT CENTER FUND**

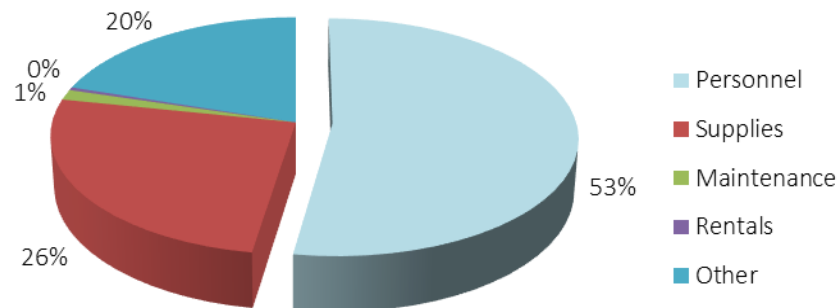
The Event Center Fund was established to account for the rent, facility and concession fees collected throughout the year from concerts held by outside promoters, events hosted by citizens, galas and conventions.

### **Revenues**

The Event Center revenues are budgeted at \$489,500 which is significant change from last year's budget. COVID-19 had a major impact on this venue due to closure; no revenue is being generated since no events are taking place yet, expenses were still incurred due to utilizing staff and venue for COVID-19 recovery

### **Expenses**

The Event Center expenditures are budgeted at \$489,500 which is lower than last year as explained above.



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## **BRIDGE FUND**

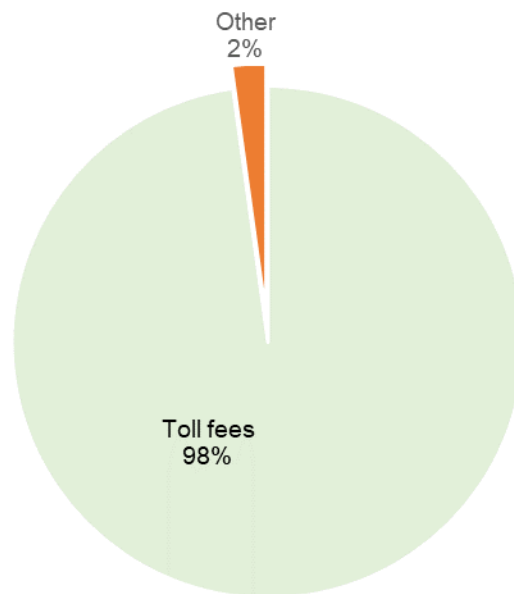
The Bridge Fund was established to account for the City's international bridge operations and is a major contributor. The bridge enables traffic to flow to and from Mexico.

### **Revenues**

The Bridge Fund revenues are budgeted at \$14,414,800 which is a decrease of \$2,540,600 or 15%, of last year's budget. The main reason for this decrease is due to no lease proceeds budgeted for this Budget FY 2020-2021 and the reduction of expected Toll Collections; from \$14,853,900 to \$14,100,000. This budget amount is based on actual as of September 30, 2020.

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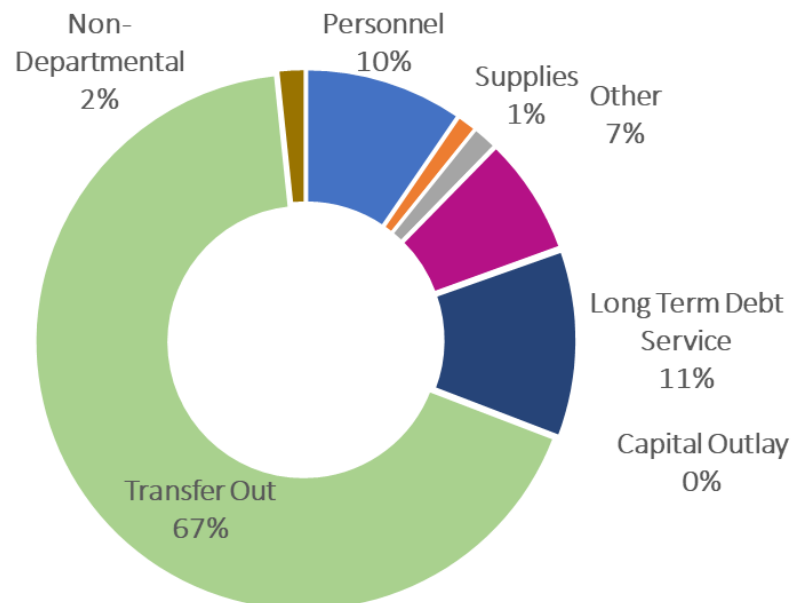
The following pie chart depicts what makes up for most of the Budgeted Revenues



### Expenses

The bridge's overall appropriation, including expenses and transfers-out is \$14,414,800 million, a decrease of \$2,540,600 or 15% of last year's budget.

### Bridge Expense by Activity



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### **GOLF COURSE FUND**

The Golf Course Fund was established to account for the City owned Tierra Del Sol Golf Course operations.

The Golf Course Fund is balanced and is budgeted at **\$1,357,400** which is a decrease of \$42,500 or 3%, compared to last year's expense budget.

### **INTERNAL SERVICE FUNDS**

*The internal service fund is used are used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis. There is one internal service fund: Garage Fund.*

### **CITY GARAGE FUND**

The City Garage Fund was established to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

This fund receives its revenues from the other funds in the City. Total budgeted revenues and expenses for this fund are **\$890,900**. The General Fund makes up 87.7% of garage activity, the Utility Fund makes up 12% of garage activity, and other funds make up the remaining 1.3% of garage activity.

### **FIDUCIARY FUND**

*Fiduciary funds are used to account for activities that belong to other entities but managed by the City. The City does not have any fiduciary funds.*

### **CITYWIDE**

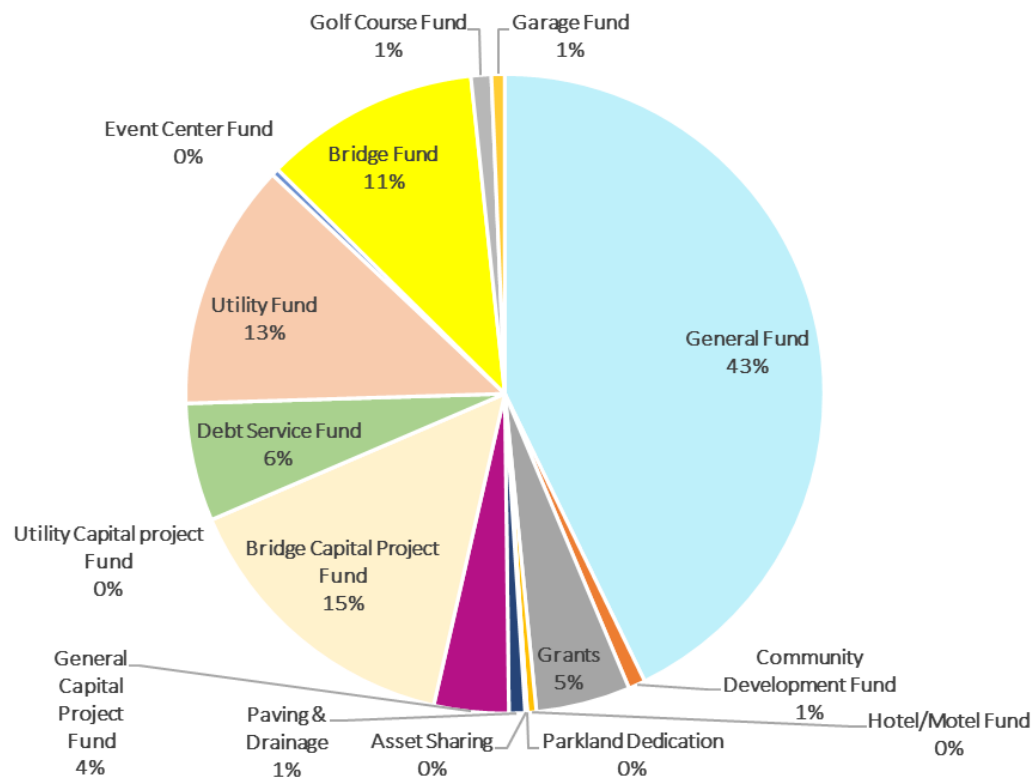
The City has sixteen different funds that it maintains for the proper administration of City activities and finances per City ordinances and State of Texas laws. The creation of each fund is for the express purpose of segregating funds to ensure that the identification of available assets is properly stated. This fiscal year, no funds were added to the budgeted list.

Revenues for the fiscal year are **\$132,122,800**. The difference between funds was stated earlier in this Executive Summary.



The comparisons between fiscal years are as follows in Table 4:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	% Change
	ORIGINAL BUDGET 2019-2020	ADOPTED BUDGET 2020-2021		
General Fund	\$ 56,393,500	\$ 56,525,300	131,800	0.23%
Community Development Fund	1,150,900	1,131,400	(19,500)	-1.69%
Grants	767,300	6,320,900	5,553,600	723.78%
Hotel/Motel Fund	550,000	600,000	50,000	9.09%
Parkland Dedication	30,000	30,000	-	0.00%
Asset Sharing	140,000	120,000	(20,000)	-14.29%
Paving & Drainage	1,099,600	1,066,300	(33,300)	-3.03%
General Capital Project Fund	39,000,000	5,000,000	(34,000,000)	-87.18%
Bridge Capital Project Fund	-	19,779,900	19,779,900	-100.00%
Utility Capital project Fund	30,000,000	-	(30,000,000)	100.00%
Debt Service Fund	7,640,200	7,886,900	246,700	3.23%
Utility Fund	15,867,400	16,519,500	652,100	4.11%
Event Center Fund	718,200	479,500	(238,700)	-33.24%
Bridge Fund	16,955,400	14,414,800	(2,540,600)	-14.98%
Golf Course Fund	1,534,900	1,357,400	(177,500)	-11.56%
Garage Fund	851,000	890,900	39,900	4.69%
<b>Grand Total</b>	<b>\$ 172,698,400</b>	<b>\$ 132,122,800</b>	<b>\$ (40,575,600)</b>	<b>-23.50%</b>



Expenditures for the fiscal year are **\$207,735,800**. The difference between funds was stated earlier in this Executive Summary. The comparisons between fiscal years are identified as follows:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	% Change
	ORIGINAL BUDGET 2019-2020	ADOPTED BUDGET 2020-2021		
General Fund	\$ 56,393,500	\$ 56,525,300	\$ 131,800	0.23%
Community Development Fund	1,150,900	1,131,400	(19,500)	-1.69%
Grants	767,300	6,320,900	5,553,600	723.78%
Hotel/Motel Fund	550,000	600,000	50,000	9.09%
Parkland Dedication	-	-	-	0.00%
Asset Sharing	622,000	550,000	(72,000)	-11.58%
Paving & Drainage	1,099,600	1,066,300	(33,300)	-3.03%
General Capital Project Fund	52,365,800	47,544,000	(4,821,800)	-9.21%
Bridge Capital Project Fund	16,000,000	21,699,900	5,699,900	35.62%
Utility Capital project Fund	36,493,200	30,739,000	(5,754,200)	-15.77%
Debt Service Fund	7,640,200	7,886,900	246,700	3.23%
Utility Fund	16,421,700	16,519,500	97,800	0.60%
Event Center Fund	718,200	489,500	(228,700)	-31.84%
Bridge Fund	16,955,400	14,414,800	(2,540,600)	-14.98%
Golf Course Fund	1,534,900	1,357,400	(177,500)	-11.56%
Garage Fund	851,000	890,900	39,900	4.69%
<b>Grand Total</b>	<b>\$ 209,563,700</b>	<b>\$ 207,735,800</b>	<b>\$ (1,827,900)</b>	<b>-0.87%</b>

#### TRANSFERS IN/OUT

There were numerous transfers between funds that were needed during this fiscal year. All transfers are calculated and identified for a stated purpose. The table on the following page identifies the fund that transfers the budget out and the fund that has the transfers going into it. The transfer out must equal the transfers in, which is the case this fiscal year.

TRANSFERS	IN	OUT	PURPOSE
General Fund - Bridge	7,281,900		General Operations
General Fund - Bridge	572,100		Funds for Golf Course Operations
General Fund - Bridge	500,000		Funds for UTRGV Incentive
General Fund - PEDC - Gen Ops	200,000		Reimbursement of Admin. Expenses
General Fund - PEDC - Festivals	150,000		To Help for City Festivals
General Fund - Utility	701,200		Reimbursement of Admin. Expenses
General Fund - Debt Service		326,000	See Corresponding "IN" Comment
General Fund - Golf		572,100	See Corresponding "IN" Comment
General Fund -HOTEL	60,000		To Help for City Festivals
Paving & Drainage - Tax Notes 2017		827,500	See Corresponding "IN" Comment
Paving & Drainage - CIP		238,800	See Corresponding "IN" Comment
CIP	238,800		Funds to cover for Streets Paving projects
Debt Service Fund-General	326,000		Funds for Debt Service Payment for LED Project
Debt Service Fund - Bridge	1,377,200		Funds to sustain Debt Service Tax Rate portion at same rate
Debt Service Fund - PEDC	1,019,000		Reimbursement of Long-Term Debt Issuance for Series 2012 and Series 2015 (B)
Utility Fund - General		701,200	See Corresponding "IN" Comment
Bridge Fund - General		7,281,900	See Corresponding "IN" Comment
Bridge Fund - General		572,100	See Corresponding "IN" Comment
Bridge Fund - General-Incentives		500,000	See Corresponding "IN" Comment
Bridge Fund-Debt Service Fund		1,377,200	See Corresponding "IN" Comment
Hotel/ Motel Fund - Event Center		60,000	See Corresponding "IN" Comment
Hotel/ Motel Fund - Chamber		68,400	See Corresponding "IN" Comment
Hotel/Motel-Tax Notes		380,700	See Corresponding "IN" Comment
Tax Notes 2017-Paving	827,500		Funds for Debt Service for 4th and 5th Year of Paving Project
Tax Notes 2017-Hotel	380,700		Funds for Debt Service for Nature Park
Golf Fund - General	572,100		To Help Balance Operational Budget
Pharr Greater Chamber	68,400		To fund one (1) FTE position
PEDC-Festivals		150,000	See Corresponding "IN" Comment
PEDC - Gen Operations		200,000	See Corresponding "IN" Comment
PEDC - Debt Service		1,019,000	See Corresponding "IN" Comment
<b>TOTAL</b>	<b>\$ 14,274,900</b>	<b>\$ 14,274,900</b>	

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## CAPITAL EXPENDITURES

Capital purchases make up a major expenditure for the City. Capital purchases must meet certain criteria to be classified as capital: must be at least \$5,000, and have a useful life of at least three years. The following table describes the entire budgeted capital asset/project activity for this fiscal year.

Fund	Department	Amount	Description
General	Police	\$ 323,000	(10) Unit Replacements
General	Police	64,000	(10) Equipment for Unit replacement
General	Fire	180,000	Brush Truck for Station No. 2
General	Fire	650,000	Replacement of Engine 3
General	Media	24,000	Small SUV
General	Public Works	190,000	Grapple Roll Off Truck
General	Public Works	105,000	Backhoe Loader
General	Public Works	36,000	Crew Cab
General	Public Works	36,000	Crew Cab
General	Parks	<u>180,000</u>	Tractor
Total General Fund		<u><u>\$ 1,788,000</u></u>	

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## FUND BALANCE/RESERVES

### GENERAL FUND:

The General Fund consists of 17 departments and is major fund for the operation of the City. Over the last 5 years, the General Fund Balance has increased due to better cash flow and operational expenditures by management.

As mentioned previously the City shall strive to maintain the General Fund undesignated/unreserved fund balance at 90 days of the current year's budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchases, debt service, incentives and the annual transfers from the General Fund to the other funds. The following table shows the trend of GF balance and cash reserves:

	Total GF FB	Cash Reserve Balance	Required per Policy
2015 \$	11,686,200	\$ 8,301,370	\$ 8,097,884
2016 \$	18,077,200	\$ 9,804,684	\$ 8,662,906
2017 \$	20,496,100	\$ 9,853,748	\$ 9,619,660
2018 \$	23,862,197	\$ 9,982,957	\$ 10,078,932
2019 \$	24,847,478	\$ 10,582,878	\$ 10,502,753
2020 \$	29,007,058	\$ 12,211,341	\$ 10,726,173
2021* \$	29,007,058	\$ 12,500,000	\$ 12,396,058

*\*Estimated*

### BRIDGE CONTINGENCY:

For Bridge Proprietary Fund, the required Contingency Cash Balance per City Policy (Refer to Pg. 4 of this Executive Summary) for FY 2019-2020 is estimated to be at **\$4,898,010** and the actual balance was **\$5,426,867**. The Budgeted required balance for FY 2020-2021 is \$4,686,000 and is expected to be fully funded as well by end of year.

### UTILITY CONTINGENCY:

For Utility Proprietary Fund, the required Contingency Cash Balance per City Policy (Refer to Pg. 4 of this Executive Summary) for FY 2019-2020 is estimated to be at **\$2,940,803** and the actual balance was **\$3,242,900**. The Budgeted required balance for FY 2020-2021 is \$3,310,200 and is expected to be fully funded as well by end of year.

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## CITY-WIDE DEBT

City of Pharr utilizes several form of debt instruments into its infrastructure and equipment needs. For any project that has a useful life of more then 15 to 20 years, the City issues Long-Term debt instruments according to the City's Debt Policy, and capital leases for Capital Outlay annual needs.

### **Debt Structure**

Generally, the City shall issue bonds with an average life of no greater than 10.5 years for general obligation bonds and no greater than 12.0 years for revenue bonds. The structure should approximate level principal or general obligation bonds and level debt service for revenue bonds. There shall be no debt structures, which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. Except for economic development projects with an expected quick turnaround, there shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term, unless dealing with economic/industrial development activity. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

Debt can come in several forms. The more commonly used are:

**General Obligation or "GO"**- These bonds pledge the overall taxable value of all property within the city and are paid 100% and secure by property taxpayer money.

**Certificates of Obligation or "CO"**-These bonds pledge both, the taxable value of property of the City and any other revenue generated source that City might have. (These are the City of Pharr most common type of instrument)

**Revenue Bonds**-These bonds are 100% secured by a revenue stream, such as Utility Revenue and Toll Collection Revenues.

**Tax Anticipation Notes or "TAN"**- is a short-term debt security issued by a municipal government to finance an immediate project that will be repaid with future tax collections.

The Following is a summary of Long-term Debt Obligations by the City of Pharr:

	Original Issuance	Series	Type	Installments		Interest Rates		Payment Through	Current Balance	Purpose
				Lowest	Highest	Lowest	Highest			
Governmental Activities	\$ 9,120,000	2015B	Refunding Bonds	\$ 905,000	\$ 1,535,000	3.75%	5.00%	8/15/2021	\$ 1,430,000	Streets Repairs & Infrastructure
									<u>1,430,000</u>	
			Subtotal-Refunding Bonds							
	\$ 7,625,000	2012	Certificate of Obligation	\$ 295,000	\$ 535,000	0.60%	4.98%	8/15/2032	\$ 4,075,000	Produce Park Infrastructure
	\$ 14,290,000	2016	Certificate of Obligation	\$ 190,000	\$ 1,035,000	1.13%	3.60%	2/15/2036	13,710,000	DRC Building & South Fire Station Renovation
	\$ 17,240,000	2017	Certificate of Obligation	\$ 355,000	\$ 2,640,000	1.45%	2.79%	8/15/2031	13,885,000	Streets Repairs & Infrastructure
	\$ 16,440,000	2018	Certificate of Obligation	\$ 70,000	\$ 1,440,000	2.08%	3.52%	8/15/2038	14,930,000	Communication Building, Downtown Parks, Streets Repairs & Infrastructure
	\$ 25,000,000	2020	Certificate of Obligation	\$ 890,000	\$ 2,625,000	3.00%	3.00%	8/15/2039	22,375,000	North Natatorium
			Subtotal-Certificate of Obligation						<u>68,975,000</u>	
	\$ 7,300,000	2017	Tax Notes	\$ 941,000	\$ 1,167,000	4.25%	4.25%	12/1/2024	\$ 4,684,170	Nature Park & Repaving Program
			Subtotal-Tax Notes						<u>4,684,170</u>	
	\$ 5,600,000	2017	HUD Section 108 Loan	\$ 294,000	\$ 295,000	1.28%	1.73%	8/15/2031	\$ 3,245,000	Aquatic Park Facility
Business-Type Activities			Subtotal-Section 108 Loan						<u>3,245,000</u>	
			Governmental Total						<u>\$ 78,334,170</u>	
			Governmental Total						<u>\$ 78,334,170</u>	
	\$ 13,310,000	2007A	Revenue Bonds-DWSFR	\$ 380,000	\$ 1,075,000	2.35%	3.50%	9/1/2027	\$ 6,915,000	South Side Waste Water Collection Treatment Plant
	\$ 10,000,000	2007B	Revenue Bonds-NADBANK	\$ 385,000	\$ 685,000	3.75%	3.75%	9/1/2027	4,320,000	Northside Utility Transmission Lines
	\$ 8,725,000	2013	Revenue Bonds-DWSFR	\$ 255,000	\$ 400,000	0.00%	2.71%	9/1/2042	6,940,000	Water Transmission Main Improvements
	\$ 1,762,000	2015	Revenue Bonds-DWSFR	\$ 72,000	\$ 117,000	0.59%	4.10%	9/1/2035	1,398,000	Water Transmission Main Improvements
	\$ 18,150,000	2020A	Revenue Bonds-CWSFR	\$ 200,000	\$ 780,000	0.03%	0.22%	9/1/2049	18,150,000	Lift Elimination and Consolidation Project
	\$ 13,880,000	2020B	Revenue Bonds-DWSFR	\$ 200,000	\$ 590,000	0.04%	0.32%	9/1/2049	13,880,000	Raw Water Reservoir Project
			Subtotal-Revenue Bonds						<u>51,603,000</u>	
	\$ 9,755,000	2005A	Refunding Bonds	\$ 510,000	\$ 740,000	3.63%	4.50%	8/15/2022	\$ 1,375,000	International Bridge Infrastructure
	\$ 18,000,000	2017	Refunding Bonds	\$ 1,220,000	\$ 2,160,000	3.29%	3.62%	8/15/2028	12,635,000	
			Subtotal-Refunding Bonds						<u>14,010,000</u>	
			Business-Type Total						<u>\$ 65,613,000</u>	



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## **LONG-TERM FINANCIAL PLANNING**

Addressing long-term financial concerns has been a priority for the City of Pharr for the last 5 years. Even though these times are challenging due to unpredictability of the market and economy; the City's long-term priorities are still the same:

1. Maintain a balanced operating budget to avoid balancing with available resources.
2. Increase Contingency Cash Reserve account from 90 days to at least 180 days for the General Fund.
3. Address unfunded liabilities for other post-employment benefits. For the last 8 years, the City has contributed only the required contribution account and would like to fund a lump with any significant excess cash the city experiences in the future.
4. Provide with the necessary funding for maintenance and improvements of all infrastructure being funded at this time. City has been focusing on funding capital projects but understand the importance of maintaining those projects.

## **ANTICIPATED FIVE-YEAR OUTLOOK**

Over the next five years, the City of Pharr will experience a continued recovery in tax revenues, most of which settled out this FY 2019-2020 and are projected to return in FY 2020-2021 or later. The City of Pharr's current budget and financial status is stable with a very strong cash liquidity compared to many municipalities in Texas.

On September 24, 2018 S&P Global Ratings raised to 'AA-' from 'A+' its long-term and underlying (SPUR) ratings on Pharr, Texas' general obligation (GO) debt. At the same time, S&P Global Ratings assigned 'AA-' long-term rating to the city's series 2018 combination tax and revenue certificates of obligation. The outlook is stable.

Nonetheless, in the last 3 years City services costs have steadily outpaced revenue growth and this coming Fiscal year is not an exception either. Even though the City's No. 1 source of revenue; property taxes, grew 8.61% compared to an average of 5.6% over the last 5 years, other sources of revenue got affected due to Pandemic and a conservative approach must be considered.

### **Elements of the Long-Term Planning:**

Elements of the long-term planning budget includes:

1. Review of the City's current economic position
2. A forecast of revenues and expenditure based on historical trends for City of Pharr's General Fund, Debt Obligations, Capital Projects, and International Bridge.

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## REVENUE AND EXPENDITURE FORECAST

There is a considerable number of inputs and assumptions that comprise the long-term financial planning forecast, but there are five (5) primary drivers of the City's future surpluses or shortfalls. On the revenue side these drivers are the following:

1. Property Tax Values
2. New Development and Redevelopment of Businesses
3. Commercial Bridge traffic and expansion

On the expenditure side these are:





4. Capital Projects funding
5. Personnel Costs associated with delivering services including Compensation Study

The City is required to adopt a balance budget annually, so no shortfalls are projected for the future years to occur, however, to accomplish that, City needs to fiscally reduce expenditure growth (not existing expenditures) and increase sources of revenues, or a combination of two.

If the projected annual budget shortfalls were to be addressed solely using property taxes, the average tax per household would increase from \$650 to \$678 approximately in 2024, however, since City of Pharr relies on its Bridge excess revenues, the tax burden is taken away from the citizens and that difference is made up by these additional sources of revenue.

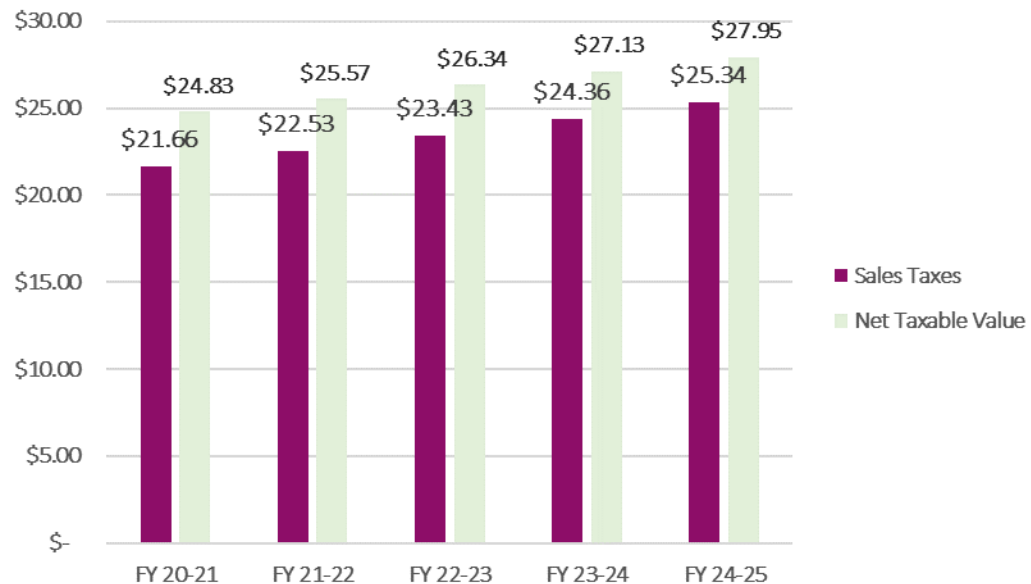
The following are the major revenue and expenditure assumptions that were used to balance a five-year budget with the proposed service deliveries in place and upcoming personnel costs.

### Revenue assumptions:

-  Property Tax Values to grow at 3%
-  Bridge Excess Revenue transfers at a maximum of \$8.5 million dollars
-  Sales Tax Revenue growth of at least 3% to 5% within the next Fiscal Year 2020-2021.
-  Revenues other than property and sales taxes are anticipated to growth at a slow and steady rate reflective of last five years.

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The following table shows the projected Sales and Property Tax revenue to be collected in the next 5 years:



**Expenditure assumptions:**

- ✚ Baseline assumption for expenditures assumes City programs and services will continue mostly unchanged for the next five years except for Collective Bargaining potential salary base pay increase for Public Safety.
- ✚ ONLY necessary additions of FTE's.
- ✚ Compensation study implementation over the next five years for current staff will consist of phases with an allocated amount each year.
- ✚ Cash Capital and debt service funding for capital projects are included, as approved by City Council in the FY 2019-2020 and this 2020-2021.

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## Expenditures

As demonstrated in previous charts, personnel costs make up for more than 60% of the City's budget, therefore these costs are the No. 1 critical to forecast as part of the long-term planning.

## Personnel Services

In the last 5 years alone, the City has grown a total of 55 FTE's and it is expected to growth only by 5 FTE this coming Fiscal Year. In addition, the City has implemented 2 Phases (out of 5) of a Compensation Study that was approved to bring any underpaid positions to at least at a minimum-market range.

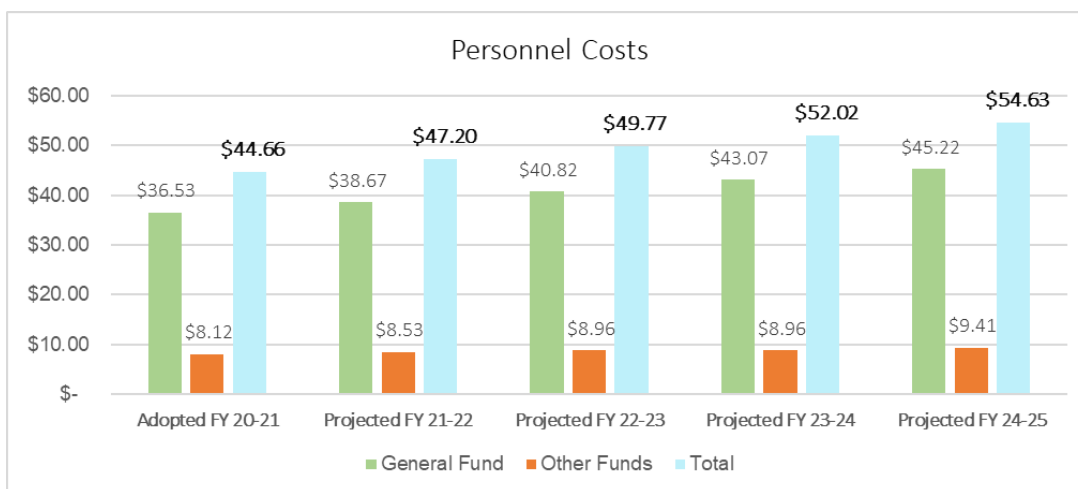
The remaining 3 Phases are estimated as follows:

	Per Year	Cummulative
FY 20-21	<i>Deferred*</i>	<i>Deferred*</i>
FY 21-22	\$ 300,000	\$ 300,000
FY 22-23	\$ 200,000	\$ 500,000
FY 23-24	\$ 200,000	\$ 700,000
FY 24-25	\$ -	\$ 700,000

*\*Due to COVID-19 prevention budgetary conservative approach*

Personnel benefits for existing staff, including Health Insurance and the allocations in table shown above are the main things being accounted for within the next five years with the following assumptions:

- 4% Increase in Health Insurance costs every year assuming no extra ordinary claims
- 3% Increase in Workers Compensation costs
- Collective Bargaining potential negotiation over the next 3 years



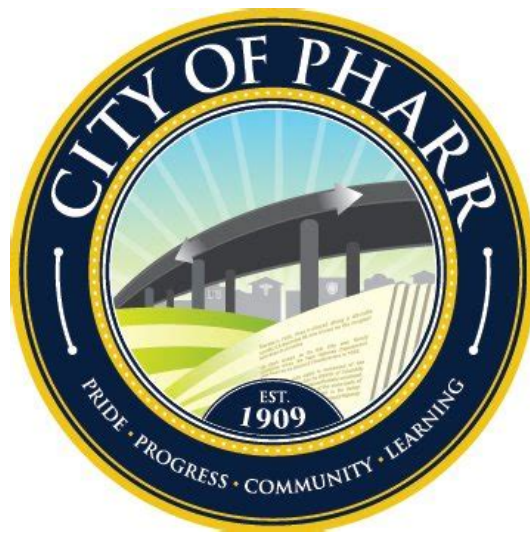
# CITY-WIDE BUDGET SUMMARY

**CITY OF PHARR, TEXAS**  
**CITY-WIDE REVENUE AND EXPENDITURE/EXPENSES BUDGET**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b>REVENUES</b>					
<i>GENERAL:</i>					
General Fund	\$ 71,806,614	\$ 56,393,500	\$ 55,273,500	\$ 53,730,042	\$ 56,525,300
General Contingency Reserve Fund					
Total	71,806,614	56,393,500	55,273,500	53,730,042	56,525,300
<i>SPECIAL REVENUE FUNDS:</i>					
Community Development Fund	3,676	1,150,900	1,153,600	1,153,600	1,131,400
Assets Sharing	962,272	140,000	140,000	575,000	140,000
Parkland Dedication	23,605	30,500	30,500	130,314	30,000
Grants	1,450,887	767,300	1,157,700	1,526,571	6,320,900
Paving and Drainage	1,085,823	1,099,600	1,099,600	1,045,623	1,066,300
Hotel/Motel Fund	654,648	550,000	550,000	600,000	600,000
Total	3,191,358	2,416,900	2,807,300	3,172,194	7,987,200
<i>CAPITAL PROJECT FUNDS:</i>					
General Capital Project Fund	21,262,739	40,480,300	2,480,300	2,530,150	6,208,200
Utility Capital Project Fund	-	30,000,000	30,000,000	40,701,000	-
Bridge Capital Project Fund	-	-	-	1,920,000	21,699,900
Total	21,262,739	70,480,300	32,480,300	45,151,150	27,908,100
<i>DEBT SERVICE FUNDS:</i>					
Debt Service Fund	6,254,479	7,640,200	7,640,200	8,083,480	7,886,900
Tax Notes	1,645,700	1,495,300	1,495,300	2,027,818	1,208,200
Total	7,900,179	9,135,500	9,135,500	10,111,298	9,095,100
<i>INTERNAL SERVICE FUND:</i>					
Garage Fund	-	851,000	851,000	671,613	890,900
Total	-	851,000	851,000	671,613	890,900
<i>ENTERPRISE FUNDS:</i>					
Utility Fund	16,091,340	15,867,400	15,940,300	16,374,695	16,519,500
Event Center	721,836	718,200	727,400	570,563	489,500
Pharr International Bridge	14,387,757	16,955,400	16,980,400	16,038,253	14,414,800
Golf Course	1,353,292	1,399,900	1,559,400	1,290,412	1,357,400
Total	32,554,226	34,940,900	35,207,500	34,273,923	32,781,200
<b>Total Revenues</b>	<b>136,715,117</b>	<b>174,218,100</b>	<b>135,755,100</b>	<b>147,110,219</b>	<b>135,187,800</b>

EXPENDITURES / EXPENSES					
<i>GENERAL:</i>					
General Fund	\$ 71,816,306	\$ 56,393,500	\$ 59,057,200	\$ 53,319,030	\$ 56,525,300
General Contingency Reserve Fund	-	-	-	-	-
Total	71,816,306	56,393,500	59,057,200	53,319,030	56,525,300
<i>SPECIAL REVENUE FUNDS:</i>					
Community Development Fund	961,860	1,150,900	1,153,600	941,230	1,131,400
Assets Sharing	-	1,244,000	1,244,000	577,000	550,000
Parkland Dedication	-	-	-	-	-
Grants	1,450,887	767,300	1,157,700	1,526,571	6,320,900
Paving and Drainage	1,061,600	1,099,600	1,099,600	1,099,600	1,066,300
Hotel/Motel Fund	509,100	500,000	500,000	509,100	509,100
Total	3,021,587	2,366,900	2,757,300	3,135,271	7,896,300
<i>CAPITAL PROJECT FUNDS:</i>					
General Capital Project Fund	21,617,322	47,337,900	46,437,900	27,001,578	47,544,000
Utility Capital Project Fund	2,622,897	34,443,200	34,443,200	6,114,290	30,739,000
Bridge Capital Project Fund	-	16,000,000	16,000,000	1,467,285	21,699,900
Total	24,240,220	97,781,100	96,881,100	34,583,153	99,982,900
<i>DEBT SERVICE FUNDS:</i>					
Debt Service Fund	6,185,503	7,640,200	7,640,200	7,933,567	7,886,900
Tax Notes	5,330,580	1,208,200	1,208,200	2,738,172	1,208,200
Total	11,516,083	8,848,400	8,848,400	10,671,738	9,095,100
<i>INTERNAL SERVICE FUND:</i>					
Garage Fund	670,476	851,000	851,000	813,625	890,900
Total	670,476	851,000	851,000	813,625	890,900
<i>ENTERPRISE FUNDS:</i>					
Utility Fund	19,477,420	16,427,900	17,394,100	15,087,873	16,519,500
Event Center	828,923	718,200	727,400	626,321	489,500
Pharr International Bridge	13,897,314	16,955,400	17,224,300	16,595,111	14,414,800
Golf Course	1,519,394	1,399,900	1,562,400	1,342,881	1,357,400
Total	35,723,051	35,501,400	36,908,200	33,652,185	32,781,200
<b>Total Expenditures / Expenses</b>	<b>146,987,722</b>	<b>201,742,300</b>	<b>205,303,200</b>	<b>136,175,002</b>	<b>207,171,700</b>
Net Revenues Over/(Under) Expenditures/Expenses					
Change in Available Resources	\$ (10,272,606)	\$ (27,524,200)	\$ (69,548,100)	\$ 10,935,217	\$ (71,983,900)





**CITY OF PHARR, TEXAS  
COMPONENT UNITS REVENUE  
REVENUE AND EXPENDITURE BUDGET**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b>REVENUES</b>					
PHARR EDC	7,813,609	6,594,800	6,594,800	6,989,643	5,731,300
TIRZ. No. 1	284,307	578,400	578,400	678,244	802,700
TIRZ. No. 2	356,175	657,500	657,500	794,946	669,200
PHFC	-	-	-	-	-
JACKSON PLACE APARTMENTS	1,402,656	2,043,100	2,043,100	2,625,080	2,649,900
GREATER PHARR CHAMBER OF COMMERCE	-	280,000	280,000	285,400	266,600
Total revenues	<u>9,856,747</u>	<u>10,153,800</u>	<u>10,153,800</u>	<u>11,373,313</u>	<u>10,119,700</u>

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
PHARR EDC	7,027,584	6,594,800	6,594,800	5,598,248	5,731,300
TIRZ. No. 1	-	-	-	-	-
TIRZ. No. 2	-	-	-	-	-
PHFC	205,000	200,000	200,000	200,000	200,000
JACKSON PLACE APARTMENTS	6,350,420	3,162,600	3,162,600	3,262,688	3,223,100
GREATER PHARR CHAMBER OF COMMERCE	-	244,800	244,800	117,530	266,600
Total expenditures	<u>43,165,869</u>	<u>39,003,865</u>	<u>28,801,665</u>	<u>19,606,865</u>	<u>11,588,800</u>
Net Revenues Over/ (Under) Expenditures	<u>(33,309,123)</u>	<u>(28,850,065)</u>	<u>(18,647,865)</u>	<u>(8,233,552)</u>	<u>(1,469,100)</u>

CITY OF PHARR, TX CITY-WIDE BUDGET AND CHANGE IN AVAILABLE RESOURCES					
	ESTIMATED BEGINNING AVAILABLE FUND BALANCE/ NET POSITION 9/30/20	BUDGETED OPERATING REVENUES 2020-2021	DEBT/OTHER PROCEEDS 2020-2021	TRANSFER IN 2020-2021	TRANSFER OUT 2020-2021
<i>General:</i>					
General Fund	\$ 29,000,000	\$ 45,272,100	\$ 1,788,000	\$ 9,465,200	\$ (2,060,300)
General Contingency Reserve Fund	11,000,000	-	-	-	-
<i>Total General Funds</i>	<u>40,000,000</u>	<u>45,272,100</u>	<u>1,788,000</u>	<u>9,465,200</u>	<u>(2,060,300)</u>
<i>Special Revenue Funds:</i>					
Community Development Fund	-	1,131,400	-	-	-
Grants	-	6,320,900	-	-	-
Hotel/Motel Fund	1,400,800	600,000	-	-	-
Parkland Dedication	200,000	-	-	-	-
Asset Sharing	500,000	140,000	-	-	-
Paving & Drainage	800,000	1,066,300	-	-	(1,066,300)
<i>Total Special Revenue Funds</i>	<u>2,900,800</u>	<u>9,258,600</u>	<u>-</u>	<u>-</u>	<u>(1,066,300)</u>
<i>Capital Project Fund:</i>					
General Capital Project Fund	15,000,000	5,000,000	1,208,200	-	-
Bridge Capital Project Fund	-	-	-	-	-
Utility Capital Project Fund	3,175,000	-	-	-	-
	<u>18,175,000</u>	<u>5,000,000</u>	<u>1,208,200</u>	<u>-</u>	<u>-</u>
<i>Debt Service Fund:</i>					
Debt Service Fund	1,500,000	-	-	-	-
<i>Enterprise Funds:</i>					
Utility Fund	-	-	-	-	-
Event Center	-	-	-	-	-
Bridge Fund	-	-	-	-	-
Golf Course Fund	-	-	-	-	-
<i>Total Enterprise Funds</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Internal Service Fund:</i>					
Garage Fund	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 62,575,800</b>	<b>\$ 59,530,700</b>	<b>\$ 2,996,200</b>	<b>\$ 9,465,200</b>	<b>\$ (3,126,600)</b>

OPERATING EXPENDITURES/ EXPENSES 2020-2021	CAPITAL OUTLAY 2020-2021	LONG-TERM DEBT SERVICE 2020-2021	TOTAL APPROPRIATIONS (NOT INCLUDING TRANSFERS) 2020-2021	REVENUES OVER/ (UNDER) EXPENDITURES/ EXPENSES 2020-2021	ENDING FUND BALANCE/ NET POSITION 9/30/21
\$ (50,772,900)	\$ (1,878,000)	\$ (1,814,100)	\$ (54,465,000)	\$ -	\$ 29,000,000
-	-	-	-	-	11,000,000
(50,772,900)	(1,878,000)	(1,814,100)	(54,465,000)	-	40,000,000
-	-	-	-	1,131,400	1,131,400
-	-	-	-	6,320,900	6,320,900
-	-	-	-	600,000	2,000,800
-	-	-	-	-	200,000
-	-	-	-	140,000	640,000
-	-	-	-	-	800,000
-	-	-	-	8,192,300	11,093,100
-	(47,544,000)	-	(47,544,000)	(41,335,800)	(26,335,800)
-	-	-	-	-	-
-	-	-	-	-	3,175,000
-	(47,544,000)	-	(47,544,000)	(41,335,800)	(23,160,800)
-	-	-	-	-	1,500,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ (50,772,900)</u>	<u>\$ (49,422,000)</u>	<u>\$ (1,814,100)</u>	<u>\$ (102,009,000)</u>	<u>\$ (33,143,500)</u>	<u>\$ 29,432,300</u>

**CITY OF PHARR, TX**  
**CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2020-2021**

	GENERAL FUND		SPECIAL REVENUE FUNDS					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL	PARKLAND DEDICATION	ASSET SHARING	PAVING & DRAINAGE
<b>REVENUES</b>								
Taxes								
Property Tax	\$ 18,646,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Penalty and Interest	900,000	-	-	-	-	-	-	-
Sales Tax	16,284,200	-	-	-	-	-	-	-
Franchise Tax	2,171,700	-	-	-	-	-	-	-
Hotel Tax	-	-	-	-	600,000	-	-	-
Other Taxes	219,200	-	-	-	-	-	-	-
Total Taxes	38,221,300	-	-	-	600,000	-	-	-
Sanitation and Brush								
Sanitation	3,022,000	-	-	-	-	-	-	-
Brush	1,247,700	-	-	-	-	-	-	-
Total Sanitation and Brush	4,269,700	-	-	-	-	-	-	-
Revenue Producing Facilities								
Fines	671,200	-	-	-	-	-	-	-
License and Permits	854,100	-	-	-	-	-	-	-
Charges For Current Services	793,300	-	-	-	-	30,000	-	1,066,300
Intergovernmental	120,000	-	1,131,400	6,320,900	-	-	120,000	-
Other	192,000	-	-	-	-	-	-	-
Interest	150,500	-	-	-	-	-	20,000	-
Total Operating Revenues	45,272,100	-	1,131,400	6,320,900	600,000	30,000	140,000	1,066,300
Debt/ Capital Lease Proceeds	1,788,000	-	-	-	-	-	-	-
Transfers In	9,465,200	-	-	-	-	-	-	-
Total Revenues	\$ 56,525,300	\$ -	\$ 1,131,400	\$ 6,320,900	\$ 600,000	\$ 30,000	\$ 140,000	\$ 1,066,300
<b>EXPENDITURES/EXPENSES</b>								
Personnel Services	\$ 36,530,300	\$ -	\$ 178,800	\$ 1,603,100	\$ -	\$ -	\$ -	\$ -
Supplies	1,742,500	-	9,000	-	-	-	-	-
Maintenance	1,241,700	-	6,200	-	-	-	-	-
Rentals	139,800	-	-	-	-	-	-	-
Other Services	3,539,700	-	24,500	-	90,900	-	50,000	-
Vehicle Maintenance	1,428,700	-	-	-	-	-	-	-
Debt Service	1,814,100	-	405,900	-	-	-	-	-
Capital Outlay	1,878,000	-	-	4,417,800	-	-	500,000	-
Transfers Out	2,060,300	-	-	-	509,100	-	-	1,066,300
Non-Departmental	6,150,200	-	507,000	-	-	-	-	-
Total Expenditures/Expenses	\$ 56,525,300	\$ -	\$ 1,131,400	\$ 6,020,900	\$ 600,000	\$ -	\$ 550,000	\$ 1,066,300
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 30,000	\$ (410,000)	\$ -

CAPITAL PROJECT FUNDS			DEBT SERVICE	ENTERPRISE FUNDS				INTERNAL SERVICE FUND		
GENERAL CAPITAL PROJECTS	BRIDGE CAPITAL PROJECTS	UTILITY CAPITAL PROJECTS	DEBT SERVICE	UTILITY	EVENT CENTER	BRIDGE	GOLF COURSE	GARAGE	TOTAL ALL FUNDS	
\$ -	\$ -	\$ -	\$ 5,028,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,674,700	
-	-	-	136,200	-	-	-	-	-	1,036,200	
-	-	-	-	-	-	-	-	-	16,284,200	
-	-	-	-	-	-	-	-	-	2,171,700	
-	-	-	-	-	-	-	-	-	600,000	
-	-	-	-	-	-	-	-	-	219,200	
-	-	-	5,164,700	-	-	-	-	-	43,986,000	
-	-	-	-	-	-	-	-	-	3,022,000	
-	-	-	-	-	-	-	-	-	1,247,700	
-	-	-	-	-	-	-	-	-	4,269,700	
-	-	-	-	-	-	-	-	-	671,200	
-	-	-	-	-	-	-	-	-	854,100	
-	-	-	-	16,411,800	235,100	14,100,000	724,000	890,900	34,251,400	
5,000,000	19,779,900	-	-	14,300	-	248,600	92,000	-	32,472,200	
-	-	-	-	93,400	-	66,200	11,800	-	546,900	
-	-	-	-	-	-	-	-	-	341,900	
5,000,000	19,779,900	-	5,164,700	16,519,500	235,100	14,414,800	827,800	890,900	117,393,400	
-	-	-	-	-	-	-	-	-	1,788,000	
1,208,200	-	-	2,722,200	-	244,400	-	529,600	-	14,169,600	
<u>\$ 6,208,200</u>	<u>\$ 19,779,900</u>	<u>\$ -</u>	<u>\$ 7,886,900</u>	<u>\$ 16,519,500</u>	<u>\$ 479,500</u>	<u>\$ 14,414,800</u>	<u>\$ 1,357,400</u>	<u>\$ 890,900</u>	<u>\$ 133,351,000</u>	
\$ -	\$ -	\$ -	\$ -	\$ 4,351,200	307,600	\$ 1,378,100	\$ 883,700	\$ 220,800	\$ 45,453,600	
-	-	-	-	1,360,300	60,600	176,000	244,500	3,600	3,596,500	
-	-	-	-	839,100	10,500	244,500	56,800	2,000	2,400,800	
-	-	-	-	3,500	-	-	-	-	143,300	
-	-	-	-	1,501,100	110,800	1,025,600	106,300	5,000	6,453,900	
-	-	-	-	199,600	-	-	-	656,700	2,285,000	
-	-	-	7,886,900	5,158,800	-	1,619,600	60,800	2,800	16,948,900	
47,544,000	21,699,900	30,739,000	-	-	-	-	-	-	106,778,700	
-	-	-	-	701,200	-	9,731,200	-	-	14,068,100	
-	-	-	-	2,404,700	-	239,800	5,300	-	9,307,000	
<u>\$ 47,544,000</u>	<u>\$ 21,699,900</u>	<u>\$ 30,739,000</u>	<u>\$ 7,886,900</u>	<u>\$ 16,519,500</u>	<u>\$ 489,500</u>	<u>\$ 14,414,800</u>	<u>\$ 1,357,400</u>	<u>\$ 890,900</u>	<u>\$ 207,435,800</u>	
<u>\$ (41,335,800)</u>	<u>\$ (1,920,000)</u>	<u>\$ (30,739,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (74,084,800)</u>	

# GOVERNMENTAL FUNDS

# General Fund

General Fund is the chief operating fund of the City. All of the City's activities are reported in this fund unless there is a compelling reason to report an activity in some other type of fund.

**GENERAL FUND** (detailed): The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.

**GENERAL CONTINGENCY RESERVE:** This fund accounts for the fiduciary responsible administration of the City's unreserved fund balance. This fund will be consolidated with the General Fund in the preparation of the City's financial report.



**CITY OF PHARR, TEXAS**  
**BUDGETED REPORT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**BUDGET 2020-2021**

*Note: payroll fund not included*

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>2019-2020</u>	<u>AMENDED</u> <u>BUDGET</u> <u>2019-2020</u>	<u>PROJECTED</u> <u>ACTUAL</u> <u>2019-2020</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>2020-2021</u>
<b>REVENUES</b>					
General Tax Revenue					
Property	\$ 17,136,640	\$ 18,223,200	\$ 18,223,200	\$ 17,716,362	\$ 19,546,200
Sales	15,760,634	16,327,400	15,827,400	15,657,820	16,284,200
Franchise	2,536,472	1,861,700	1,861,700	2,171,531	2,171,700
Other	149,877	240,000	240,000	220,253	219,200
Total	35,583,623	36,652,300	36,152,300	35,765,966	38,221,300
Licenses and permits					
Building	505,021	430,000	430,000	504,401	504,500
Professional services	132,487	115,400	115,400	176,409	176,600
Other	197,348	235,100	235,100	135,568	173,000
Total	834,856	780,500	780,500	816,379	854,100
Intergovernmental					
School	322,139	163,600	163,600	-	-
Aquatic Park	127,817	120,000	120,000	-	120,000
Other	-	-	-	-	-
Total	449,957	283,600	283,600	-	120,000
Fees and charges:					
Sanitation	2,915,722	2,961,100	2,961,100	2,965,333	3,022,000
Brush	1,257,958	1,226,200	1,226,200	1,224,514	1,247,700
Swimming	241,441	250,000	15,000	15,000	250,000
Other Program Fees	240,371	275,500	131,700	68,525	116,600
Civic Center	3,710	62,200	-	-	62,200
Other rentals	234,797	156,000	156,000	202,759	189,800
Other fees	242,139	271,200	266,200	222,405	174,700
Total	5,136,137	5,202,200	4,756,200	4,698,536	5,063,000
Fines					
Court fines	797,893	863,800	554,800	523,518	597,700
Police records/fees	30,934	32,800	32,800	15,094	15,300
Library fines	95,884	92,800	92,800	57,505	58,200
Total	924,712	989,400	680,400	596,117	671,200
Interest income	Total 313,858	320,000	320,000	150,433	150,500
Other					
Miscellaneous	348,023	299,200	733,200	50,794	192,000
Total	348,023	299,200	733,200	50,794	192,000
Total revenues	43,591,165	44,527,200	43,706,200	42,078,225	45,272,100

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b>EXPENDITURES</b>					
Current:					
General government	\$ 13,282,143	\$ 13,211,600	\$ 13,588,100	\$ 11,876,140	\$ 12,964,600
Public safety	23,266,050	26,943,100	27,550,000	24,563,137	26,633,700
Highways and streets	4,647,831	4,363,500	4,461,000	4,212,571	4,820,000
Health and welfare	2,646,161	2,816,000	2,801,000	2,664,864	2,721,100
Culture and recreation	6,268,554	7,012,100	7,292,200	6,677,718	7,325,600
Total expenditures	<u>50,110,740</u>	<u>54,346,300</u>	<u>55,692,300</u>	<u>49,994,430</u>	<u>54,465,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,519,574)</u>	<u>(9,819,100)</u>	<u>(11,986,100)</u>	<u>(7,916,206)</u>	<u>(9,192,900)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Bridge	6,447,400	8,234,800	8,435,800	8,234,800	8,354,000
PEDC	453,294	350,000	350,000	350,000	350,000
Hotel	60,000	60,000	60,000	60,000	60,000
PHFC	200,000	200,000	200,000	-	-
CIP	1,100,000	500,000	-	-	-
Utility	524,400	576,000	576,000	576,000	701,200
Total	<u>8,785,095</u>	<u>9,920,800</u>	<u>9,621,800</u>	<u>9,220,800</u>	<u>9,465,200</u>
Transfers (out)					
Debt Service	(326,100)	(326,100)	(326,100)	(326,100)	(326,000)
Golf Course	(546,323)	(572,100)	(600,000)	(572,100)	(529,600)
PEDC	(1,116,100)	-	-	-	-
CIP	(18,185,000)	(39,000,000)	(1,000,000)	(1,000,000)	-
Utility	(65,600)	-	(247,100)	(247,100)	-
Bridge	(18,700)	-	(25,000)	(25,000)	-
Event Center	(318,168)	(342,600)	(351,800)	(342,600)	(244,400)
TIRZ 1 & 2	(620,400)	(806,400)	(806,400)	(806,400)	(960,300)
Other	(3,676)	-	(8,500)	(5,300)	-
Total	<u>(21,200,067)</u>	<u>(41,047,200)</u>	<u>(3,364,900)</u>	<u>(3,324,600)</u>	<u>(2,060,300)</u>
Debt Proceeds	18,488,204	39,000,000	-	-	-
Lease proceeds	942,000	1,945,500	1,945,500	1,945,500	1,788,000
Total other financing sources and uses	<u>7,015,232</u>	<u>9,819,100</u>	<u>8,202,400</u>	<u>7,841,700</u>	<u>9,192,900</u>
Net change in fund balance	495,657	-	(3,783,700)	(74,506)	-
Fund balance (deficit) - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 495,657</u>	<u>-</u>	<u>(3,783,700)</u>	<u>(74,506)</u>	<u>-</u>

**CITY OF PHARR, TX  
GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b><u>Revenues</u></b>					
500 - General Tax Revenue	\$ 32,897,275	\$ 34,625,600	\$ 34,125,600	\$ 33,475,303	\$ 35,930,400
520 - Gross Receipts	2,686,348	2,026,700	2,026,700	2,290,663	2,290,900
530 - Revenue Producing Facilities	4,985,024	5,027,300	4,511,300	4,499,236	4,911,700
540 - Fines and Fees	924,712	989,400	680,400	596,117	671,200
550 - Licenses and Permits	834,856	780,500	780,500	816,379	854,100
560 - Charges for Current Services	1,263,101	1,077,700	1,581,700	886,045	613,800
570 - Debt Proceeds	18,488,204	-	-	-	-
580 - Lease Proceeds	942,000	1,945,500	1,945,500	1,945,500	1,788,000
580 - Transfers/Others	8,785,095	9,920,800	9,621,800	9,220,800	9,465,200
<b>Total Revenues</b>	<b>\$ 71,806,614</b>	<b>\$ 56,393,500</b>	<b>\$ 55,273,500</b>	<b>\$ 53,730,042</b>	<b>\$ 56,525,300</b>
<b><u>Expenditures</u></b>					
10 - City Manager's Office	\$ 2,398,993	\$ 2,446,000	\$ 2,572,800	\$ 2,194,486	\$ 2,415,000
11 - Finance Department	644,894	738,100	748,600	650,799	725,900
12 - Police Department	14,407,930	15,941,300	16,211,900	14,340,684	15,550,700
13 - Purchasing	211,602	299,800	309,300	186,584	334,200
14 - Municipal Court	551,942	623,600	793,800	494,769	532,600
15 - Fire Protection	6,929,638	8,543,500	8,632,000	8,038,700	8,732,500
17 - Street Maintenance	4,647,831	4,363,500	4,461,000	4,212,571	4,820,000
18 - Information Technology	2,156,245	2,136,700	2,190,900	2,022,500	2,209,400
19 - Media	302,488	431,700	438,100	360,194	452,800
20 - Municipal Library	1,516,191	1,678,000	1,689,200	1,518,883	1,499,600
21 - Grants	254,352	276,800	280,300	244,219	273,500
22 - Parks & Recreation	4,752,363	5,334,100	5,603,000	5,158,835	5,826,000
25 - Communications	1,376,540	1,834,700	1,912,300	1,688,984	1,817,900
26 - Human Resources	588,880	710,900	717,300	505,115	784,400
27 - Planning & Community Development	1,602,165	1,707,300	1,758,700	1,572,271	1,585,000
28 - Engineering	595,138	781,900	789,300	638,207	755,300
30 - Non-Departmental	28,879,115	8,545,600	9,948,700	9,491,230	8,210,500
<b>Total Expenditures</b>	<b>\$ 71,816,306</b>	<b>\$ 56,393,500</b>	<b>\$ 59,057,200</b>	<b>\$ 53,319,030</b>	<b>\$ 56,525,300</b>
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ (9,693)</b>	<b>\$ -</b>	<b>\$ (3,783,700)</b>	<b>\$ 411,012</b>	<b>\$ -</b>

**CITY OF PHARR, TX  
GENERAL FUND  
SUMMARY OF EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>Department</u></b>					
10 - City Manager's Office	\$ 2,398,993	\$ 2,446,000	\$ 2,572,800	\$ 2,194,486	\$ 2,415,000
11 - Finance Department	644,894	738,100	748,600	650,799	725,900
12 - Police Department	14,407,930	15,941,300	16,211,900	14,340,684	15,550,700
13 - Purchasing	211,602	299,800	309,300	186,584	334,200
14 - Municipal Court	551,942	623,600	793,800	494,769	532,600
15 - Fire Protection	6,929,638	8,543,500	8,632,000	8,038,700	8,732,500
17 - Street Maintenance	4,647,831	4,363,500	4,461,000	4,212,571	4,820,000
18 - Information Technology	2,156,245	2,136,700	2,190,900	2,022,500	2,209,400
19 - Media Department	302,488	431,700	438,100	360,194	452,800
20 - Municipal Library	1,516,191	1,678,000	1,689,200	1,518,883	1,499,600
21 - Grants	254,352	276,800	280,300	244,219	273,500
22 - Parks & Recreation	4,752,363	5,334,100	5,603,000	5,158,835	5,826,000
25 - Communication	1,376,540	1,834,700	1,912,300	1,688,984	1,817,900
26 - Human Resources	588,880	710,900	717,300	505,115	784,400
27 - Planning & Community Development	1,602,165	1,707,300	1,758,700	1,572,271	1,585,000
28 - Engineering Department	595,138	781,900	789,300	638,207	755,300
30 - Non-Departmental	28,879,115	47,545,600	9,948,700	9,491,230	8,210,500
<b>Total Expenditures</b>	<b>\$ 71,816,306</b>	<b>\$ 95,393,500</b>	<b>\$ 59,057,200</b>	<b>\$ 53,319,030</b>	<b>\$ 56,525,300</b>
<b><u>Activity</u></b>					
1100- Personnel Services	\$ 32,194,538	\$ 35,580,300	\$ 36,520,600	\$ 32,632,394	\$ 36,530,300
2200- Supplies	1,530,148	1,805,400	1,874,300	1,604,740	1,742,500
3300- Maintenance	1,100,713	1,241,800	1,271,900	1,038,026	1,241,700
4400- Rentals	131,278	174,200	174,200	159,069	139,800
5500- Other Services	3,307,659	3,709,400	3,727,600	3,212,605	3,539,700
6600- Vehicle Maintenance	1,248,701	1,424,500	1,424,500	1,224,317	1,428,700
7700- Debt Service	1,726,913	1,866,800	1,866,800	1,866,800	1,814,100
8800- Capital Outlay	1,697,242	2,045,500	2,248,600	2,089,850	1,878,000
9900- Transfers Out	21,705,567	41,047,200	3,364,900	3,324,600	2,060,300
9900- Non-Departmental	7,173,548	6,498,400	6,583,800	6,166,630	6,150,200
<b>Total Expenditures</b>	<b>\$ 71,816,306</b>	<b>\$ 95,393,500</b>	<b>\$ 59,057,200</b>	<b>\$ 53,319,030</b>	<b>\$ 56,525,300</b>
<b><u>Function</u></b>					
General government	\$ 13,282,143	\$ 13,211,600	\$ 13,588,100	\$ 11,876,140	\$ 12,964,600
Public safety	23,266,050	26,943,100	27,550,000	24,563,137	26,633,700
Highways and streets	4,647,831	4,363,500	4,461,000	4,212,571	4,820,000
Health and welfare	2,646,161	2,816,000	2,801,000	2,664,864	2,721,100
Culture and recreation	6,268,554	7,012,100	7,292,200	6,677,718	7,325,600
Transfers Out	21,705,567	41,047,200	3,364,900	3,324,600	2,060,300
<b>Total Expenditures</b>	<b>\$ 71,816,306</b>	<b>\$ 95,393,500</b>	<b>\$ 59,057,200</b>	<b>\$ 53,319,030</b>	<b>\$ 56,525,300</b>

## City of Pharr, Texas

Department: City Manager's Office

Function:

General

Fund: General

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 1,325,441	\$ 1,400,000	\$ 1,509,500	\$ 1,371,849	\$ 1,574,600
Employee Benefits	349,382	333,600	364,000	311,354	361,000
Supplies	60,461	63,700	63,700	68,989	73,800
Maintenance	22,185	89,500	89,500	14,295	34,200
Rentals	3,622	5,200	5,200	7,478	7,500
Contractual Services	201,521	255,300	255,300	205,300	85,100
Other Services	420,889	242,100	269,000	196,668	265,200
Vehicle Maintenance	1,193	-	-	1,954	6,000
Debt Service	14,298	16,600	16,600	16,600	7,600
Capital Outlay	-	40,000	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,398,993</b>	<b>\$ 2,446,000</b>	<b>\$ 2,572,800</b>	<b>\$ 2,194,486</b>	<b>\$ 2,415,000</b>

### Purpose

To promote efficient administration of all affairs to the City

### Main Duties

Liaison to the constituents of the city, departments, elected officials; chief custodian of public records; issuances of vital records administer municipal elections; Civil service negotiations; coordinate all City Commission meetings and functions

### Division

Administration; City Clerk; Records Management; Vital Statistics; Civil Service

## City of Pharr, Texas

Department: Administration	Function: General		Fund: General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	11	11	11	11
Department Expenditures *	\$ 2,384,695	\$ 2,395,400	\$ 2,401,400	\$ 2,401,400
<b>Outputs:</b>				
City Commission Meetings Attended Including Workshops and Special Meetings	31	105	32	56
E-agendas Packed	31	105	32	56
Public Notices Posted per Month	127	137	131	132
Minutes Prepared	31	32	32	32
Ordinances Published, Codified, Scanned, Indexed	46	54	48	49
Resolutions Processed	78	68	81	76
Proclamations	9	22	9	14
Requests for Information Received/Processed	802	761	828	797
Requests for Information Revenue	\$ 959.39	\$ 589.65	991	847
Permits Issued (open air events, parades, TABC)	101	135	104	114
Permits Revenue	\$ 9,602.50	\$ 14,003.44	\$ 9,919.38	\$ 11,175.11
Birth Certificates (filed)	-	1	-	0
Birth Certificates (issued)	359	382	371	371
Death Certificates (filed)	215	124	222	187
Death Certificates (issued)	141	128	146	138
Burial Transit Permits	47	32	49	42
Vital Statistics revenue	\$ 8,935	\$ 9,476	\$ 9,230	9214
<b>Effectiveness Measures:</b>				
% Information Requests Satisfied	100%	100%	100%	100%
Minutes Prepared Within 2 Weeks	2	2	2	2
Resolutions/Ordinances Processed Within 2 Weeks	2	15	3	10
Average Submission Time of Vital Statistics to the State (days)	2	2	2	2
Average Birth/Death Certificates Issued Daily	2	2	2	2
<b>Efficiency Measures:</b>				
Average Cost per Birth Certificate Issued	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
Average Cost per Death Certificate Issued	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Expenditures per Capita	\$ 30.14	\$ 30.28	\$ 30.35	\$ 30.35

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Finance					
		Function: General		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 365,612	\$ 426,900	\$ 433,300	\$ 389,924	\$ 427,900
Employee Benefits	123,814	153,700	155,200	129,129	153,700
Supplies	37,236	37,000	37,000	18,288	26,000
Maintenance	-	1,000	1,000	-	1,000
Rentals	3,101	3,600	3,600	5,690	5,700
Contractual Services	115,131	115,900	118,500	107,767	111,600
<b>DEPARTMENT TOTAL</b>	<b>\$ 644,894</b>	<b>\$ 738,100</b>	<b>\$ 748,600</b>	<b>\$ 650,799</b>	<b>\$ 725,900</b>

### Purpose

Manage the City's finances and ensure compliance with accounting and financial requirements, maximize the effective and efficient use of public funds, safeguard assets, and follow directives of our City Commissioners and City Manager.

### Main Duties

Functional responsibilities include accounting, financial reporting, budgetary control, cash management, debt management, investments, personnel management, and risk mitigation.

### Divisions

Accounting, Accounts Payable, Purchasing and Fiscal Management.

### Mission Statement

The Finance Department strives to serve the citizens of the city of Pharr by providing financial, management, personnel administration, and accounting services support to the City Manager's office and City departments through sound management of the City's financial activities. Sound financial management is achieved by operating in accordance with the state law, the City Charter, applicable ordinances and policies of the governing body.

# City of Pharr, Texas

Department: Finance	Function: General	Fund: General		
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	9	10	10	10
Department Expenditures *	\$ 650,799	\$ 738,100	\$ 725,900	\$ 725,900
<b>Outputs:</b>				
Prepare CAFR	Y	Y	Y	Y
Prepare Official Budget Document	Y	Y	Y	Y
Funds Maintained	27	27	27	27
Monthly Financial Reports	5	12	12	12
Number of Qtrly Investment Reports	1	4	4	4
Number of Journal Entries	4,675	2,944	4,829	4,150
Number of Budget Adjustments	65	118	67	83
Number of Audit Findings	-	-	-	-
Number of A/P Checks Processed	12,884	10,377	13,309	12,190
Travel Reimbursements	125	50	129	101
<b>Effectiveness Measures:</b>				
GFOA's CAFR Award	Y	Y	Y	Y
GFOA's Budget Award	Y	Y	Y	Y
GTOT Investment Policy Award	Y	Y	Y	Y
Number of Departments Over Budget	-	-	-	-
Credit Rating S&P	AA-	AA+	AA+	AA+
Credit Rating MOODY's	Aa3	Aa3	Aa3	Aa3
Credit Rating Fitch	AA-	AA-	AA-	AA-
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 8.23	\$ 9.33	\$ 9.48	\$ 9.48

\* Expenditures excluding Debt Service/Capital Outlay



City of Pharr, Texas					
Department: Police		Function: Public Safety		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 7,811,368	\$ 8,591,100	\$ 8,790,900	\$ 7,681,609	\$ 8,689,500
Employee Benefits	3,798,354	4,170,900	4,205,400	3,786,125	4,188,300
Supplies	213,172	260,300	295,900	216,528	235,900
Maintenance	79,224	47,800	62,800	47,800	64,100
Rentals	35,914	65,800	65,800	50,905	28,800
Contractual Services	187,401	124,400	124,400	113,632	128,900
Other Services	516,521	587,200	572,900	453,690	527,500
Vehicle Maintenance	573,896	647,600	647,600	544,194	613,700
Debt Service	560,874	569,700	569,700	569,700	687,000
Capital Outlay	631,206	876,500	876,500	876,500	387,000
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 14,407,930	\$ 15,941,300	\$ 16,211,900	\$ 14,340,684	\$ 15,550,700

#### Purpose

To provide for public safety by enforcement of federal, state, and city laws and ordinances.

#### Main Duties

To protect life, property, and maintain order. To prevent and control conduct widely recognized as threatening to life and property; to aid individuals who are in danger; protect constitutional rights; facilitate the movement of people and traffic; assist those who cannot assist themselves; resolve conflict; proactively identify problems; create and maintain a feeling of security in the community.

#### Divisions

Administration, Patrol, Communications, Crime Scene, Community Services, Criminal Investigations, Records, Jail, and Training

#### Mission Statement

To improve the quality of life of its citizens by enforcement of laws protecting rights, lives, and property of every person. We will work in community partnerships in identifying and responding to social and neighborhood concerns and needs.

## City of Pharr, Texas

Department: Police	Function: General	Fund: General		
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full time Civil Service	131	135	136	135
Full time Employees	37	40	38	40
Department Expenditures*	\$ 12,894,484	\$ 14,495,100	\$ 14,476,700	\$ 14,476,700
<b>Outputs:</b>				
<b>Uniformed Services</b>				
<b>Patrol Section:</b>				
Workman's Comp Injuries	20	19	21	20
Vehicle Pursuits	29	28	30	29
Mental Health Cases	199	121	206	175
DDACTs contacts	4,422	2,330	4,568	3,773
Crime Prevention Checks	116,718	54,284	120,570	97,191
Operation Phoenix Checks	13,420	5,345	13,863	10,876
<b>CAPE:</b>				
C.A.R.E. Contacts	77	670	80	276
Neighborhood Watch Meetings	24	15	25	21
School Presentations	8	62	8	26
Community Events	66	40	68	58
Junk Car reffels	176	68	182	142
<b>K9 Section:</b>				
K9 Depolyments	340	603	351	431
K9 Alerts	204	339	211	251
Total Arrests	435	469	449	451
<b>Crash Investigations:</b>				
Total Crashes	2,424	2,110	2,504	2,346
Non-Injury Crashes	1,800	1,000	1,859	1,553
Injury Crashes	477	435	493	468
Hit & Run Crashes	400	340	413	384
Fatality Crash	2	5	2	3

\* Expenditures excluding Debt Service/Capital Outlay

# City of Pharr, Texas

Department:	Police	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<i>Outputs:</i>					
<b>Traffic Section:</b>					
Traffic Contacts		15,149	22,126	15,649	17,641
Citations		2,887	7,262	2,982	4,377
Warnings		9,244	12,013	9,549	10,269
CMV Inspections		84	N/A	87	85
<b>Bridge Section:</b>					
Outbound Enforcements		129	74	133	112
Primary Inspections		16,146	13,214	16,679	15,346
Secondary Inspections		83	100	86	90
Currency Seizures		-	1	-	1
Traffic Reroute @ POE		-	4	-	1
Undocumented Aliens @ POE		1	50	1	17
<b>Jail Section:</b>					
Total Arrests		1,205	1,582	1,245	1,344
Misdemeanor Arrests		791	1,017	817	875
CMS Arrests		130	245	134	170
Felony Arrests		414	438	428	426
Fines Collected		\$ 78,984	\$ 85,487	\$ 81,590	\$ 82,020
<i>Criminal Investigations Division</i>					
<b>Crimes Against Person:</b>					
Cases Submitted to DA's Office		195	215	201	204
Arrests		80	71	83	78
<b>Crimes Against Property:</b>					
Cases Submitted to DA's Office		229	222	237	229
Arrests		80	97	83	87
<b>Other Offenses (DWI, POM, etc.):</b>					
Cases Submitted to DA's Office		1,254	1,266	1,295	1,272
Arrests		115	111	119	115
<b>Juvenile Section:</b>					
Cases Submitted to DA's Office		152	125	157	145
Arrests		30	25	31	29
<b>Crime Scene:</b>					
Crime Scene Call Outs		223	350	230	268
Property / Evidence Processed		3,677	3,500	3,798	3,658

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department:	Police	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<i>Outputs:</i>					
<b>Narcotics:</b>					
Arrests	641	434	662	579	
Marijuana (oz.)	1,208	892	1,248	1,116	
Hashish (Liquid / Solids)	-	-	-	-	
Heroin (g)	2	4	2	3	
Cocaine (oz)	214	25	221	154	
Synthetic Marijuana (lbs.)	8	3	8	7	
HTC Liquid (oz)	22.3	0	23	15	
Acid	-	-	-	-	
Barbiturates (units)	2,818	1,704	2,911	2,478	
Methemphetamines (loz.)	21.30	15	22	19	
PCP / NBOMes (lbs.)	-	-	-	-	
<i>Support Services Division</i>					
<b>Training Section:</b>					
In House Training Hours	1,204	1,114	1,244	1,187	
Outside Training Hours	77	703	80	286	
Number of Courses Given	1,474	94	1,523	1,030	
<b>Records Section:</b>					
Main Pd - Walk In's	5,675	10,532	5,862	7,356	
Sex Offender Validations (Updates)	224	255	231	237	
Alarm Permit Revenue	\$ 92,201	\$ 78,745	\$ 95,244	\$ 88,730	
PIR Requests	388	364	401	384	
<i>Efficiency Measures:</i>					
Expenditures per Capita	\$ 162.99	\$ 183.22	\$ 182.99	\$ 182.99	

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Purchasing		Function: General		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 146,454	\$ 202,300	\$ 210,100	\$ 132,612	\$ 210,400
Employee Benefits	54,764	73,900	75,600	45,001	76,200
Supplies	5,195	9,000	8,400	3,500	8,400
Maintenance	-	-	-	-	-
Rentals	1,507	3,100	3,100	2,069	2,100
Contractual Services	-	-	-	-	-
Other Services	3,683	11,500	12,100	3,403	37,100
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 211,602</b>	<b>\$ 299,800</b>	<b>\$ 309,300</b>	<b>\$ 186,584</b>	<b>\$ 334,200</b>

#### Purpose

The objective of the department is to ensure that all applicable procurement laws and City's internal purchases procedures are followed. As well as ensuring all City departments utilize the service and assistance in the acquisition of services and goods at the most cost effective price following the City's adopted purchasing manual guidelines.

#### Main Duties

The Purchasing Division utilizes purchase requisitions and purchase orders to facilitate the procurement process.

#### Mission Statement

To establish efficient and effective delivery of municipal services by providing customer departments with safe, reliable economical and environmentally sound transportation and related support services that are responsive to their needs and that preserve vehicle value and equipment investment.

# City of Pharr, Texas

Department:	Purchasing	Function:	General	Fund:	General
PERFORMANCE INDICATORS		Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>INPUTS:</b>					
Full-Time Employees		3	4	3	4
Department Expenditures	\$	186,584	\$ 299,800	\$ 334,200	\$ 334,200
<b>OUTPUTS:</b>					
Requisitions Processed		2300	518	2376	1731
Purchase Orders Processed		1195	518	1234	982
Requests for Change Orders on PO's		97	168	100	122
Requests for Procurement Cards		18	104	19	47
RFAOFF		61	0	63	41
Bids open (formal)		31	2	32	22
Bids open (informal)		104	4	107	72
Bids Pending (formal)		41	1	42	28
Bids Closed (formal)		34	1	35	23
Bids Closed (informal)		105	1	108	71
Cooperative Purchases (formal & informal- project #'s assigned		44	18	45	36
Pre-Bid Conferences		18	32	19	23
Pre-Construction Conferences		16	6	17	13
<b>EFFICIENCY MEASURES:</b>					
Avg. # of Days to process requisitions to PO statu		2	2	2	2
Reqs per full time employee		1159	250	798	736
Pos per full-time employee		431	250	445	375
Contracts administered per full-time employee		88	2.19	108	66
Department expenditures per capita	\$	2.36	\$ 3.79	\$ 4.22	\$ 4.22

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Municipal Court		Function: Public Safety		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 303,655	\$ 374,100	\$ 371,300	\$ 284,046	\$ 350,000
Employee Benefits	107,599	139,300	138,300	118,035	137,300
Supplies	36,223	27,200	27,200	23,428	18,400
Maintenance	2,289	7,000	7,000	-	2,500
Rentals	1,756	3,200	3,200	2,646	2,700
Contractual Services	51,923	48,000	48,000	45,881	-
Other Services	18,185	20,000	20,000	15,933	20,000
Vehicle Maintenance	-	-	-	-	-
Debt Service	4,683	4,800	4,800	4,800	1,700
Capital Outlay	25,630	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 551,942	\$ 623,600	\$ 619,800	\$ 494,769	\$ 532,600

**Purpose**

To ensure the timely and efficient delivery and administration of justice.

**Main Duties**

Adjudication of cases, setting of fines not otherwise set by state law or City ordinances, the provision of magistrate services by law enforcement agencies, and coordinating the administrative operations of the court.

**Divisions**

Administration, Court

**Mission Statement**

To be the most respected, effective, efficient, and impartial Municipal Court in Texas.

# City of Pharr, Texas

Department:     Municipal Court		Function:   Public Safety		Fund:         General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021	
<i>Inputs:</i>					
Full Time employess	6	7	6	6	
Department Expenditures	\$ 489,969	\$ 618,800	\$ 530,900	\$ 530,900	
<i>Outputs:</i>					
Number of New Traffic Cases	7040	7000	7272	7,104	
Number of New Non-traffic Cases	902	950	932	928	
Number of Cases pending	639	500	660	600	
Number of Cases Heard	14094	15000	14559	14,551	
Number of Cases Disposed	6633	7500	6852	6,995	
Number of Cases Dismissed	402	500	415	439	
Number of Class C Warrants Activated	481	400	497	459	
Number of Class A&B Warrants Executed	59	50	61	57	
Number of Felony Warrants Executed	82	75	85	81	
Number of Magistrations & Warrants	1210	1100	1250	1,187	
<i>Effectiveness Measures:</i>					
Traffic Cases Fined	3830	3500	3956	3762	
Non-Traffic Cases Fined	339	475	350	388	
% of cases heard with a fine awarded	29.6%	26.5%	29.6%	28.5%	
\$ amount of fines collected	\$ 584,941	\$ 600,000	\$ 584,944	\$ 588,707	
Percent of cases disposed	47.1%	50.0%	47.1%	48.1%	
Percent of cases dismissed	2.9%	3.3%	2.9%	3.0%	
<i>Efficiency Measures:</i>					
Expenditures per Capita	\$ 6.19	\$ 7.82	\$ 6.71	\$ 6.71	



## City of Pharr, Texas

**Department: Fire**

**Function:**

**Public Safety**

**Fund: General**

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 4,438,863	\$ 4,655,800	\$ 4,719,700	\$ 4,400,373	\$ 4,812,000
Employee Benefits	1,356,832	1,717,200	1,727,400	1,577,029	1,799,600
Supplies	143,293	156,000	170,400	138,578	162,900
Maintenance	82,449	117,000	117,000	80,734	103,000
Rentals	10,765	10,200	10,200	15,537	15,600
Contractual Services	12,636	13,000	13,000	15,000	15,000
Other Services	150,506	170,600	170,600	147,053	165,500
Vehicle Maintenance	219,270	247,200	247,200	207,896	241,900
Debt Service	372,853	467,500	467,500	467,500	587,000
Capital Outlay	142,171	989,000	989,000	989,000	830,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 6,929,638</b>	<b>\$ 8,543,500</b>	<b>\$ 8,632,000</b>	<b>\$ 8,038,700</b>	<b>\$ 8,732,500</b>

### Purpose

Provide an educational and effective public service through aspects of fire prevention and public safety.

### Main Duties

Saving lives and protecting property; public education/fire prevention; records management; fire and building code enforcement; inspection services; fire investigations; City developmental review

### Divisions

Administration; Prevention; Suppression; Communications

### Mission Statement

To save lives, protect property, and the environment while ensuring the safety and survival of its firefighters. To provide the best possible emergency services through fire and rescue response. To promote fire safety and enhance the lives of its residents and visitors through fire prevention and public education. To plan, train and prepare for catastrophic events.

City of Pharr, Texas				
Department: Fire	Function: Public Safety		Fund: General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Number of department personnel	74	71	76	74
number of civil servants	71	65	73	70
Number of Inspectors	4	4	4	4
Number of Firefighting authorized apparatus	14	14	14	14
Number of pumper companies with min 4 (persons)	4	4	4	4
Department Expenditures*	\$ 6,414,614	\$ 7,087,000	\$ 7,152,600	\$ 7,152,600
<b>Outputs:</b>				
Overheat, Explosion (no fire)	180	296	186	221
Special Incident Calls	9	59	9	26
Mutual Aid Calls	57	8	59	41
Rescue and EMS Calls	917	1,478	947	1,114
Hazardous Condition	269	151	278	233
Service Calls	241	207	249	232
Good Intent Call	198	151	205	184
False Alarms	521	337	538	465
Severe Weather Calls	6	6	6	6
<b>Total calls:</b>	2,398	2,693	2,477	2,523
<b>Operations Division</b>				
Avg. # of Vehicles Maintained by Fire Personnel	14	23	22	20
<b>Training Division</b>				
Total Number of Classes	76	76	79	77
Total Number of C.E. Hours	136	159	140	145
Fire Safety Training	28	23	29	27
Officer Training	11	10	11	12
EMS Training	9	5	9	8
Hazmat Training	23	6	24	18
<b>Fire Prevention Division</b>				
Presentations	43	76	44	54
Total Audience	4,325	9,264	4,468	6,019
Inspections	631	1,194	652	826
Investigations	6	17	6	10
subdivision plans reviewed	213	N/A	225	225
burn permits	8	N/A	12	12
burn citations	1	N/A	5	5
<b>Effective Measures:</b>				
Average Response Time(minutes)	6:07 mins	5:35 mins	5:50 mins	5:45 mins
<b>Efficiency Measures:</b>				
Average Number of Inspections per Inspector	157.8	298.6	157.8	204.2
# of Firefighters per 1000 Residents	0.9	0.9	0.8	0.9
# of Firefighters per Square Mile	3.2	2.9	3.3	3.1
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 80.48	\$ 88.91	\$ 86.87	\$ 86.86

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Street Maintenance		Function: Highways & Streets		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 2,075,545	\$ 1,759,400	\$ 1,814,400	\$ 1,670,602	\$ 1,827,300
Employee Benefits	840,839	871,100	887,800	740,353	900,300
Supplies	238,858	209,400	180,100	225,341	240,500
Maintenance	125,648	108,900	108,900	94,226	108,900
Rentals	2,895	9,600	9,600	4,728	4,900
Contractual Services	-	-	-	-	-
Other Services	655,828	651,300	677,300	744,046	687,600
Vehicle Maintenance	345,300	388,500	388,500	338,975	391,200
Debt Service	362,917	365,300	365,300	365,300	292,300
Capital Outlay	-	-	29,100	29,000	367,000
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 4,647,831	\$ 4,363,500	\$ 4,461,000	\$ 4,212,571	\$ 4,820,000

#### Purpose

Maintain the city streets and storm drainage system as well as its improvements, providing effective street maintenance, environmentally responsible drainage and professional engineering. To improve the safety and quality of life for the citizens of Pharr.

#### Main Duties

Street and storm drain system maintenance, also meet the support and infrastructure demands of the city, including planning, development, construction, and inspection of new street and storm drain systems, and serve as first responders in emergency situations.

#### Divisions

Administration, Streets & Alleys, Drainage & Right Of Ways, and Recycling

#### Mission Statement

Provide quality services, within available resources to our residents in a timely and efficient manner, enhancing the health and welfare for all.

City of Pharr, Texas				
Department: Street Maintenance	Function: High & Streets	Fund: General		
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<i>Inputs:</i>				
Full time employees	50	64	52	56
Department expenditures	\$ 3,818,271	\$ 3,998,200	\$ 4,160,700	\$ 4,160,700
<i>Outputs:</i>				
Animal Control-Work Orders				
Number of rabies vaccination clinics	2	14	2	6
Bees	26	167	27	73
Animal bite	101	167	104	124
Citations	191	18	197	135
Animal Cruelty	59	133	61	84
Dead Animal	1,720	1	1,777	1,166
Injured Animal	114	1	118	78
Trapped animals	3,885	214	4,013	2,704
Loose animals	1,373	105	1,418	965
Unwanted animal	628	1,689	649	989
Euthanasia Cats	1,246	113	1,287	882
Euthanasia dogs	62	48	64	58
Euthanasia opossum	1,885	25	1,947	1,286
Animals transfer to Weslaco animal shelter	1,497	120	1,546	1,054
livestock picked up	6	40	6	17
fowl picked up	6	10	6	7
animals returned	236	200	244	227
<b>Fleet Services</b>				
Total City Fleet (vehicles)	188	188	194	190
Total City Fleet (off road equipment)	28	28	29	28
Administration	23	20	24	22
Bridge	21	15	22	19
CDBG	6	4	6	5
Court	1	4	1	2
Development Services	53	20	55	43
Engineering	12	8	12	11
Fire Department	111	56	115	94
Golf Course	7	24	7	13
IT	26	8	27	20
Library	8	8	8	8
Parks	256	26	264	182
PEDC	2	4	2	3
Police Department	1,008	600	1,041	883
Public Utilities	416	300	430	382
Public Works	695	400	718	604
Total work orders	2,645	1,498	2,732	2,292

\* Expenditures excluding Debt Service/Capital Outlay

# City of Pharr, Texas

Department: Street Maintenance

Function: Highways & Streets

Fund: General

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Drainage</b>				
Miles of drain canals (city wide total)	40	40	40	40
Miles of drain canals maintained by Pharr	11	11	11	11
Miles of storm water pipes	102	102	102	102
Drain canal citizen concerns	54	2	56	37
Drainage improvement Project (feet)	240	540	248	343
Flooding calls	-	6	-	2
Curb and Gutter calls	4	1	4	3
Inlet/Storm Line cleaning calls	14	12	14	13
Storm Event	1	1	1	1
<b>Environmental</b>				
Illicit Discharge	2	6	2	3
Scrap Tires Tagged	419	284	433	379
Violation Notices	106	76	109	97
Court Citations	11	10	11	11
Inspection- Construction Sites	248	648	256	384
Tire Shop Violations	6	10	6	7
Vector Control	57	39	59	52
Plans Reviewed	126	91	130	116
<b>Recycle Center</b>	2	9	2	4
Trash collected (Tons OCS)	145	171	150	156
Scrap tires collected	10,265	6,996	10,604	9,288
Volunteers	134	97	138	123
Total Recyclables in lbs.	804,131	545,097	830,667	726,632
Total Recyclables Revenue	\$ 42,162.25	\$ 28,583.95	\$ 43,553.60	\$ 38,099.94
Scrap Tire Revenue	\$ 19,490.00	\$ 13,213.06	\$ 20,133.17	\$ 17,612.08
Recycling bins collected (curb side) (schools/commercial)	1,354	919	1,399	1,224
4 yarders serviced	1,219	827	1,259	1,102
Crates Serviced	664	452	686	601

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

<b>Department:</b> Street Maintenance		<b>Function:</b> Highways & Streets		<b>Fund:</b> General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021	
<b>Operation Clean Sweep</b>					
Environmental Presentations/Outreach	43	32	44	40	
Children	9,624	6,534	9,942	8,700	
Adults	2,913	2,545	3,009	2,823	
Compliance Checks	156	106	161	141	
<b>Transportation (Streets)</b>					
Alley Repair	42	31	43	39	
Curb and Gutter Repair	9	8	9	9	
Obstruction on roadway	36	33	37	35	
Open Cut Repair	-	6	-	2	
Pot Hole Repair	2,050	1,632	2,118	1,933	
Street Improvement Projects (failures)	13	10	13	12	
Sidewalk Repair	5	7	5	6	
Street sweeping	48	53	50	50	
Utility Road Repair	14	22	14	17	
<b>Traffic Safety</b>					
Signals/beacons/school flashers/radars maintained	131	85	135	117	
Centerline miles of Pavement Markings maintained	44	44	44	44	
Obstruction of traffic control device	89	75	92	85	
Road Closure	48	45	95	63	
Signal Preventive Maint.	170	150	176	165	
Traffic control sign missing/damage	143	150	148	147	
Traffic Calming	26	25	27	26	
Street light outage reported (MV/AEP)	196	100	202	166	
<b>Effectiveness:</b>					
Expenditures per capita	\$ 47.90	\$ 50.16	\$ 50.53	\$ 50.53	

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Innovation & Technologies		Function:	General	Fund:	General
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 571,891	\$ 652,800	\$ 675,400	\$ 606,322	\$ 661,300
Employee Benefits	165,504	201,300	205,500	187,645	206,000
Supplies	47,356	184,800	184,600	160,479	237,700
Maintenance	699,244	681,600	709,200	674,713	810,200
Rentals	712	3,400	3,400	800	1,000
Contractual Services	63,800	48,600	48,600	48,600	48,600
Other Services	212,965	217,300	217,300	205,861	192,300
Vehicle Maintenance	8,326	14,000	14,000	5,179	8,500
Debt Service	137,531	132,900	132,900	132,900	43,800
Capital Outlay	248,916	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,156,245</b>	<b>\$ 2,136,700</b>	<b>\$ 2,190,900</b>	<b>\$ 2,022,500</b>	<b>\$ 2,209,400</b>

#### Purpose

Provide procurement, management and maintenance of all city data networks, hardware, software, peripherals and telecommunications. Ensure data security, standards, and compliance.

#### Main Duties

Security of electronic data, standardization of information technology hardware/software, increase efficiency and productivity via software programming.

#### Divisions

Systems Engineering, Networking, Thin Clients

#### Mission Statement

The IT Department provides technology support and solutions to all City staff, elected officials, and its citizens to improve employee productivity, ensure data security, and improving service to all the stakeholders of Pharr.

City of Pharr, Texas				
Department: Innovation & Technologies	Function: General		Fund: General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<i>Input:</i>				
Number of Full Time Employees	14	13	14	14
Number of Suport Personnel		1	-	
Department Expenditures*	\$ 1,889,600	\$ 2,003,800	\$ 2,165,600	\$ 2,165,600
<i>Outputs:</i>				
Number of Users Supported	467	556	482	502
Nubmer of PC's/Laptops Supported	539	515	557	537
Number of Servers Supported	147	109	152	136
Number of Mobile Unites Supported (PD/FD)	81	79	84	81
Number of Portable Data Devices Supported	320	343	331	331
Number of Two-Radios Supported (not towers)	450	512	465	476
Number of Security Systems/Cameras Supported	370	307	382	353
Number of Webistes Supported (software/security)	10	14	10	11
Number of Printers & Scanners Supported	37	45	38	40
Number of Contracted Computers/Printers	42	49	43	45
Number of Networks Supported	107	109	111	109
Number of Applications Supported	86	47	89	74
Number of Phone Sytems Supported	2	3	2	2
Number of Work Orders Closed	2,712	5,060	2,801	3,525
<i>Effectiveness Measures:</i>				
Known Security Breaches	-	-	2	1
Phone Systems-Processed Calls	1,019,478	1,400,000	1,053,121	1,000,000
Firewall Instruction Alerts	2,981,310	750,000	1,150,000	1,627,103
System Uptime (non maintenance window)	99.9%	99.9%	99%	99.9%
<i>Efficiency Measures:</i>				
Expenditures per Capita	\$ 23.89	\$ 25.33	\$ 27.37	\$ 27.37

\* Expenditures excluding Debt Service/Capital Outlay



## City of Pharr, Texas

Department: Media

Function: General

Fund: General

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 203,778	\$ 243,500	\$ 248,900	\$ 209,648	\$ 245,400
Employee Benefits	73,160	95,300	96,300	88,244	97,000
Supplies	15,482	48,000	48,000	34,445	50,700
Maintenance	318	16,000	16,000	16,000	5,000
Rentals	-	2,000	2,000	-	1,200
Other Services	8,736	24,900	24,900	10,721	22,900
Vehicle Maintenance	1,014	2,000	2,000	1,136	4,000
Debt Service	-	-	-	-	2,600
Capital Outlay	-	-	-	-	24,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 302,488</b>	<b>\$ 431,700</b>	<b>\$ 438,100</b>	<b>\$ 360,194</b>	<b>\$ 452,800</b>

### Purpose

The Communication team provides official city information and communications to the public across multiple platforms including print publications, broadcast video, web communication and social media. We serve as a liaison between media and City staff, and coordinates with local state authorities to disseminate news and information to the public.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<i><b>Input:</b></i>				
Number of Full Time Employees	7	9	8	8
Number of Suport Personnel	7	6	8	7
Department Expenditures*	\$ 360,194	\$ 431,700	\$ 426,200	\$ 426,200
<i><b>Outputs:</b></i>				
city events				
Chamber events	205	N/A	212	200
Graphics designs	240	N/A	248	220
Videos	80	N/A	83	90
monthly board meetings				
<i><b>Effectiveness Measures:</b></i>				
Facebook Post Reach				
Total Page Likes				
Expenditures per capita	\$ 4.52	\$ 5.42	\$ 5.18	\$ 5.18

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Library		Function: Culture & Rec.		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 780,004	\$ 841,700	\$ 871,100	\$ 784,344	\$ 816,900
Employee Benefits	244,666	293,800	298,200	298,448	309,200
Supplies	126,548	92,600	82,500	55,471	49,000
Maintenance	44,414	53,500	41,000	54,477	54,500
Rentals	43,016	44,900	44,900	39,110	39,200
Contractual Services	1,782	3,800	3,800	-	-
Other Services	149,137	185,700	185,700	121,280	126,500
Vehicle Maintenance	1,971	2,300	2,300	1,378	1,600
Debt Service	8,457	39,700	39,700	39,700	12,700
Capital Outlay	116,196	120,000	120,000	124,675	90,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,516,191</b>	<b>\$ 1,678,000</b>	<b>\$ 1,689,200</b>	<b>\$ 1,518,883</b>	<b>\$ 1,499,600</b>

**Purpose**

The primary function to adults is to provide materials of both a recreational and instructional nature which communicate experiences and ideas from one person to another.

The primary function to young adults is to assist with specific educational needs, encourage self-realization, widen their knowledge of the smaller community in which they reside as well as the world at large, enrich their life and help them fulfill recreational and emotional needs.

The primary function to children is to supplement, compliment, and enhance in knowledge, awareness, judgment, and manners the child's home, school, church and community experiences in helping them realize the fullest possible potential of childhood.

**Main Duties**

To provide library materials and customer service to adults, young adults, and children of the community.

**Divisions**

Administration, Cataloging, Circulation, Reference, and Children's Department

**Mission Statement**

The Pharr Memorial Library strives to promote the love of reading and serve as a gateway to knowledge for our community.

## City of Pharr, Texas

<b>Department:</b>	<b>Library</b>	<b>Function:</b>	<b>Culture &amp; Rec.</b>	<b>Fund:</b>	<b>General</b>
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021	
<i><b>Inputs:</b></i>					
Full Time Employees	27	27	28	27	
Department expenditures*	\$ 1,354,508	\$ 1,518,300	\$ 1,396,900	\$ 1,396,900	
<i><b>Outputs:</b></i>					
Door Count	182,872	235,546	188,907	202,442	
Number of Patron Registrations	810	1,202	837	950	
Number of Computer Sessions	57,580	85,265	59,480	67,442	
Number of Active Borrowers/Cards Issued	28,790	39,843	29,740	32,791	
Number of Circulation Transactions	80,172	114,812	82,818	92,601	
Café 121 Revenue	\$ 20,946	\$ 25,291	\$ 21,637	\$ 22,625	
Circulation Revenue	\$ 58,859	\$ 66,001	\$ 60,801	\$ 61,887	
Items Added to Collection	1,846	3,254	1,907	2,336	
Items Deleted from Collection	4,266	3,545	4,407	4,073	
Number of Children's Programs	127	214	131	157	
Children's Summer Program Registrations	2,000	1,689	2,066	1,918	
Summer Programs Attendance	2,231	2,145	2,305	2,227	
<i><b>Efficiency Measures:</b></i>					
Percent of Residents with a Library Card	53%	54%	55%	54%	
Expenditures per capita	\$ 17.12	\$ 19.19	\$ 17.66	\$ 17.66	

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Parks & Recreation		Function: Culture & Rec.		Fund: General	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 2,631,695	\$ 3,158,900	\$ 3,321,700	\$ 3,086,981	\$ 3,303,000
Employee Benefits	673,003	904,500	984,600	924,056	998,900
Supplies	540,160	559,100	615,800	537,632	564,700
Maintenance	42,841	107,800	107,800	45,281	50,000
Rentals	13,211	4,000	4,000	4,034	4,100
Contractual Services	6,150	35,000	35,000	21,471	35,000
Other Services	354,331	437,100	406,400	371,734	508,700
Vehicle Maintenance	62,426	63,400	63,400	103,347	103,600
Debt Service	61,618	64,300	64,300	64,300	78,000
Capital Outlay	366,928	-	-	-	180,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,752,363</b>	<b>\$ 5,334,100</b>	<b>\$ 5,603,000</b>	<b>\$ 5,158,835</b>	<b>\$ 5,826,000</b>

#### Purpose

To provide quality recreational opportunities as well as maintain and preserve the facilities of the citizens that we are proud to serve.

#### Main Duties

Responsible for maintaining 57 acres of parks, approx. 25 acres of landscaping, four public buildings, as well as recreation and athletic programs for the community.

#### Divisions

Administration, Park Maintenance, Building Maintenance, Recreation and Athletics

#### Mission Statement

To provide quality of life services in the community through the implementation of youth recreational and leisure opportunities.

# City of Pharr, Texas

<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Function:</b>	<b>Culture &amp; Rec.</b>	<b>Fund:</b>	<b>General</b>
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021	
<i><b>Inputs:</b></i>					
Fulltime Employees	79	29	82	63	
Part time Employees	166	137	171	158	
Department Expenditures	\$ 5,094,535	\$ 5,334,100	\$ 5,568,000	\$ 5,568,000	
<i><b>Outputs:</b></i>					
Number of events held	4	7	4	5	
Number of rental pavillions available	10	1	10	7	
Number of pools available	10	1	10	7	
Number of properties maintained	170	16	176	120	
Number of park acres maintained	1,200	162	1,240	867	
Number of pavillions maintained	40	1	41	27	
Number of playscape areas maintained	110	11	114	78	
Number of Building Maint. work orders	172	42	178	131	
Number of Park Landscaping work orders	122	45	126	98	
Number of athletic fields maintained	70	7	72	50	
Number of recreational programs offered	74	28	76	59	
Ballet	50	73	52	58	
Dance	14	46	14	25	
Cheerleading	22	53	23	32	
Tumbling	64	65	66	65	
Taekwondo	82	87	85	84	
Guitar	94	146	97	112	
Tennis	62	111	64	79	
Arts & Craft	-	18	-	6	
Chess	-	31	-	10	
Theatre Arts	-	83	-	28	
Autism Camp	-	2	-	1	
Golf	-	29	-	10	
Vocals	-	14	-	5	
USA/TAAF swim team participants	-	79	-	26	
Lap swim participants	3,668	1,341	3,789	2,933	
Swim & stroke clinic participants	34	32	35	34	
Adult learn to swim participants	36	442	37	172	
<i><b>After school progarms:</b></i>					
Schools Served	12	12	12	12	
A&W Arnold Elementary	76	47	78	67	
Dr. William Long Elementary	124	94	128	115	
Raul Longoria Elementary	54	40	56	50	
Daniel Ramirez Elementary	43	29	45	39	
Kelly-Pharr Elementary	61	39	63	54	
Aida C. Escobar Elementary	82	56	85	75	
Henry Ford Elementary	35	35	37	36	
Geraldine Palmer Elementary	25	16	25	22	

Graciela Garcia Elementary	21	16	21	20
Cesar Chavez Elementary	34	26	36	32
Berta Palacios Elementary	24	19	25	23
Carmen Anaya Elementary	23	17	24	22
<b><i>Parks Athletics:</i></b>				
Number of Programs Offered	18	18	19	18
Schools Served	16	16	17	16
Flag Football	3	195	3	67
Tackle Football	11	81	11	34
Boxing	94	323	97	171
Basketball	581	583	600	588
Soccer	408	466	421	432
Winter Baseball	181	180	195	180
Pony Baseball/Softball	557	619	575	584
Volleyball	4	304	4	104
Track & Field	-	111	-	37
Adult Crossfit	217	621	224	354
Crossfit Camp 1	-	31	-	10
Crossfit Camp 2	-	36	-	12
Little Hot Shots	-	57	-	19
Volleyball Camp	-	61	-	20
Football Camp	-	63	-	21
Lineman Challenge (June)	-	162	-	54
Lineman Challenge (July)	-	103	-	34
Seven on Seven	-	152	-	51
<b><i>Effectiveness Measures:</i></b>				
Number of paid Civic Center rentals	20	19	40	26
Number of non-paid Civic Center rentals	37	36	75	49
Number of pavillion rentals	79	79	80	79
Number of paid DRC Exhibit Hall rentals	-	-	-	-
Number of non-paid DRC Exhibit Hall rentals	27	27	25	26
Number of paid DRC Conference rm rentals	12	12	12	12
Number of non DRC Conference rm rentals	14	14	14	14
<b><i>Efficency Measures:</i></b>				
Expenditure per capita	\$ 64.40	\$ 67.42	\$ 70.38	\$ 70.38

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Communication

Function: Public Safety

Fund: General

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 956,650	\$ 1,052,200	\$ 1,076,000	\$ 994,218	\$ 1,042,300
Employee Benefits	336,684	404,600	408,900	360,071	403,400
Supplies	23,073	32,400	30,800	18,411	17,800
Maintenance	364	4,700	4,700	5,400	4,700
Contractual Services	-	-	-	-	-
Other Services	58,766	328,900	340,000	265,686	333,200
Vehicle Maintenance	1,004	10,700	10,700	2,100	4,600
Debt Service	-	-	-	-	8,400
Capital Outlay	-	-	40,000	40,000	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,376,540</b>	<b>\$ 1,833,500</b>	<b>\$ 1,911,100</b>	<b>\$ 1,685,886</b>	<b>\$ 1,814,400</b>

### Main Duties

Answering 9-1-1 emergency and non-emergency calls for service, dispatching the appropriate response for the calls received

### Divisions

Communication

### Mission Statement

The mission of The City of Pharr's Public Safety Communications Department is to protect, serve and educate. We accomplish this through the delivery of comprehensive and integrated safety, security and emergency response to the community we serve.

## City of Pharr, Texas

Department:	Fire Communcation		Function:	Public Safety	Fund:	General
PERFORMANCE INDICATORS			Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<i>Inputs:</i>						
Fulltime Employees			25	25	25	25
Department Expenditures*			\$ 1,645,886	\$ 1,837,000	\$ 1,806,000	\$ 1,806,000
<i>Outputs:</i>						
incidents			34,270	45,000	35,401	38,224
Calls for service resulting in a unit being dispatched			156,172	45,000	161,326	120,833
Calls for service resulting in a unit being dispatched			34,270	45,000	35,401	38,224
<i>Efficiency Measures:</i>						
Percent of calls answered within 15 seconds			91%	90%	90%	95%
<i>Efficiency Measures:</i>						
Expenditures per Capita			\$ 20.80	\$ 23.22	\$ 22.83	\$ 22.83

\* Expenditures excluding Debt Service/Capital Outlay



## City of Pharr, Texas

**Department: Human Resources**

**Function:**

**General**

**Fund: General**

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 345,227	\$ 424,200	\$ 429,600	\$ 314,112	\$ 414,000
Employee Benefits	122,113	160,900	161,900	111,828	221,300
Supplies	14,660	38,400	38,400	20,001	24,800
Maintenance	-	3,000	3,000	3,000	-
Rentals	2,975	3,200	3,200	5,981	6,000
Contractual Services	500	-	-	-	72,000
Other Services	19,203	45,600	45,600	16,342	29,200
Vehicle Maintenance	17	2,200	2,200	450	1,700
Debt Service	33,668	33,400	33,400	33,400	15,400
Capital Outlay	50,517	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 588,880</b>	<b>\$ 710,900</b>	<b>\$ 717,300</b>	<b>\$ 505,115</b>	<b>\$ 784,400</b>

### Purpose

To assist all departments in creating and maintaining a safe, healthy and supportive work environment where staff is valued, respected and given the opportunity to achieve their highest potential through training and development.

### Main Duties

Job evaluation, labor relations, learning and development, benefits, Civil Service, compensation, employee relations, health, Human Resource management, recruitment/selection, safety, strategic management

### Divisions

Human Resources, Civil Services, Payroll, Risk Management/Benefits

### Mission Statement

We continually strive to deliver quality services and exemplary customer service through Pharr PRIDE Leadership Principals & Traits. An innovative, responsive, diverse, and highly performing workforce is sustained through applying best practices in human resources.

# City of Pharr, Texas

Department: Human Resources		Function: General		Fund: General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021	
<b>Inputs:</b>					
Full Time Employees	7	6	8	8	
Part Time Employees	-	-	-	-	
Department Expenditures *	\$ 471,265	\$ 708,700	\$ 767,300	\$ 767,300	
<b>Outputs:</b>					
Total of FMLA Applications Processed	65	45	67	59	
# of Criminal BackgroundChecks Processed	476	406	492	458	
# of Pre Employment Drug Screenings Processed	213	228	220	220	
Total Number of Physical Examinations Processed	86	67	89	80	
Total Number of New Hires FT	94	96	97	96	
Total Number of New Hires PT	122	124	126	124	
Terminations FT	33	34	34	34	
Terminations PT	125	127	129	127	
Post Accident Drug Test	55	37	57	50	
Random Drug Test	295	250	305	283	
Average of Employees Paid Biweekly	802	770	828	800	
Payroll History Reports	282	287	291	287	
Total Number of reported injuries	152	103	157	137	
Total Number of complaints investigated	-	-	2	-	
<b>Effectiveness Measures:</b>					
Total Number of Exit Interviews Conducted	87	5	90	61	
Total Number of New Hire Orientations	216	26	223	155	
<b>Efficiency Measures:</b>					
Employee Turnover Rate	4%	2%	4%	3%	
Expenditures per capita	\$ 5.91	\$ 8.89	\$ 9.32	\$ 9.65	

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

**Department: Development Services**

**Function:**

**General**

**Fund: General**

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 921,895	\$ 989,500	\$ 1,033,500	\$ 933,235	\$ 1,008,500
Employee Benefits	292,646	355,700	363,100	305,506	365,900
Supplies	17,228	69,800	69,800	69,800	18,800
Maintenance	1,238	2,000	2,000	2,000	1,600
Rentals	7,716	10,700	10,700	12,041	12,500
Contractual Services	2,850	5,800	9,300	12,300	12,300
Other Services	57,367	81,200	77,700	62,538	61,900
Vehicle Maintenance	22,937	29,800	29,800	12,050	35,100
Debt Service	162,608	162,800	162,800	162,800	68,400
Capital Outlay	115,680	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,602,165</b>	<b>\$ 1,707,300</b>	<b>\$ 1,758,700</b>	<b>\$ 1,572,271</b>	<b>\$ 1,585,000</b>

### Purpose

To provide professional and technical assistance in effectively facilitating the future growth and development of the city of Pharr through comprehensive zoning/rezoning regulations, ordinances, and sound planning principles.

### Main Duties

Lessen congestion; secure safety from panic and other dangers; promote health and general welfare; protect the overcrowding of land and abutting traffic ways; avoid undue concentration of population; avoid undue concentration of population; facilitate the adequate provisions of transportation, water, sewage, schools, parks, and other public requirements, empower community self-help programs, establish community priorities to target code compliance and health issues; and protect and preserve places and areas of historical and cultural importance.

### Divisions

Building Safety, Planning & Zoning, Code Compliance, and Public Health

### Mission Statement

We work in partnership with the people of the City to preserve and enhance the safety, appearance, and economic stability of our community through diligent enforcement of applicable ordinances and land use regulations in order to provide a safe and desirable living and working environment.

## City of Pharr, Texas

Department: **Developmental Services**      Function: **General**      Fund: **General**

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b><i>Inputs:</i></b>				
Full Time Employees	24	24	25	24
Department Expenditures*	\$ 1,409,471	\$ 1,544,500	\$ 1,516,600	\$ 1,516,600
<b><i>Outputs:</i></b>				
<b>Code Compliance&amp; Health</b>				
Weedy Lots	1,740	2,141	1,797	1,893
Illegal Dumping	295	197	305	266
Unsafe/Unsecured Structures	30	47	31	36
Care of Premises	514	387	531	477
Junk Vehicles	364	347	376	362
Operation without a C/O	123	84	127	111
CUP Inspections	152	136	157	148
Zoning Violations	60	65	62	62
Animal Control	12	32	12	19
Garage Sales fined	30	7	31	23
Illegal Utilities	46	36	48	43
No. of Cases sent to Municipal Court	158	305	163	209
Demo: Bin Only	-	-	-	-
Demo: Demolish	-	-	-	-
Total Calls for Service	4,651	4,701	4,804	4,719
<b>Building Safety and Health Permits</b>				
Building Permits: Commercial	89	171	92	117
Building Permits: Residential	438	920	452	604
Mechanical Permits	415	379	429	408
Plumbing Permits	854	779	882	838
Electrical Permits	1,092	870	1,128	1,030
Plan Reviews	343	25	354	241
Certificates of Occupancy	230	325	238	264
Garage Sales permits	1,817	3,613	1,877	2,436
Number of Inspections	8,664	4,553	8,950	7,389
<b>Planning &amp; Development</b>				
Number of Change of Zones	20	20	21	20
Number of Conditional Use Permits	18	36	19	24
Number of BYOB Permits	2	3	2	2
# of recorded subdivisions	15	17	15	16
Consultation with other Professionals	95	236	98	143
Consultations with the Public	1,701	1,639	1,757	1,699
Board of Adjustments Cases	3	2	3	3
Special Department Projects	33	39	34	35
<b><i>Efficiency Measures:</i></b>				
Expenditures per Capita	\$ 17.82	\$ 19.52	\$ 19.17	\$ 19.17

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

**Department: Engineering**

**Function: General**

**Fund: General**

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 413,693	\$ 522,800	\$ 529,100	\$ 424,356	\$ 524,600
Employee Benefits	119,920	152,800	153,900	127,316	146,200
Supplies	10,833	12,700	16,700	12,949	8,600
Maintenance	500	1,000	1,000	100	1,000
Rentals	4,086	4,100	4,100	4,951	5,000
Contractual Services	-	-	-	40	-
Other Services	27,382	41,900	37,900	22,400	43,900
Vehicle Maintenance	11,319	16,800	16,800	5,660	16,800
Debt Service	7,404	9,800	9,800	9,800	9,200
Capital Outlay	-	20,000	20,000	30,675	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 595,138</b>	<b>\$ 781,900</b>	<b>\$ 789,300</b>	<b>\$ 638,247</b>	<b>\$ 755,300</b>

### Purpose

Management of the City's capital improvements and assist in the development of goals and objectives for the city.

### Main Duties

Provide management of staff, engineering and architectural consultants in City projects; provide subdivision preliminary plat reviews for consistency and compliance with City standards; review, inspect, and manage infrastructure construction for all new development and capital projects in the City; maintain a geographical information system (GIS) of the City.

### Divisions

Subdivision platting, GIS, Project Management

### Mission Statement

The Engineering Department will enhance health, safety, and welfare in the City by providing economical, responsive, and cost effective professional engineering and architectural services. We employ qualified and competent professionals, cultivating an innovative work environment while striving to continuously improve.

## City of Pharr, Texas

Department:      Engineering		Function:      General	Fund:      General	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
Inputs:				
Full Time Employees	7	5	7	8
Part-Time Employees	-	1	-	1
Department Expenditures*	\$    597,772	\$    752,100	\$    746,100	\$    746,100
Outputs:				
Number of Subdivisions Reviewed	25	18	26	23
Number of Building Permits Reviewed	214	162	221	199
Number of Engineering Projects (In House)	15	7	15	12
Number of Engineering Contracts	30	8	31	23
Number of Construction Contracts	30	13	31	25
Number of Inspection Projects	11	11	11	11
Efficiency Measures:				
Expenditures per capita	\$        7.56	\$        9.51	\$        9.13	\$        9.06

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

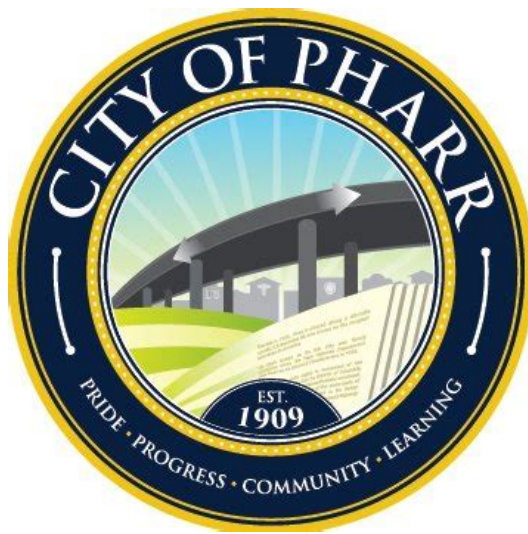
Department: Non-Departmental

Function:

General

Fund: General

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Sanitation	\$ 1,942,756	\$ 2,088,900	\$ 2,073,900	\$ 1,949,211	\$ 1,991,100
Debris/Brush	703,405	727,100	727,100	715,653	730,000
Street Lights	642,567	650,500	650,500	636,950	650,500
Legal	173,431	203,200	203,200	180,783	205,000
Engineering	9,937	10,000	10,000	-	-
City Hall	121,574	124,500	163,800	188,770	163,800
City Commission	93,769	40,000	10,000	5,000	50,000
Transfers	21,705,567	41,047,200	3,364,900	3,324,600	2,060,300
Land Purchase	-	-	-	-	-
Other	3,486,109	2,654,200	2,745,300	2,490,264	2,359,800
<b>DEPARTMENT TOTAL</b>	<b>\$ 28,879,115</b>	<b>\$ 47,545,600</b>	<b>\$ 9,948,700</b>	<b>\$ 9,491,230</b>	<b>\$ 8,210,500</b>





# Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally or self restricted to expenditure for particular purposes.

**Community Development Fund:** This fund accounts for grant revenues that meet the program objectives set forth by the U.S. Department of Housing & Urban Development in providing affordable housing, a suitable and viable living environment and expanding economic opportunities.

**Grants Fund:** This fund accounts for general grant revenues awarded to the City. Three main departments utilize this fund: Police, Fire and Parks and Recreation.

**Hotel/Motel Fund:** This fund accounts for revenue from a seven percent tax levied upon the cost of City hotel and motel rooms with a daily rate over \$2. According to state civil statutes, this tax revenue can be used to promote tourism, maintain and repair convention facilities, promote the arts and humanities, or any other purpose directly related to these activities.

**Parkland Dedication Fund:** This fund accounts for revenue from a seven percent tax levied upon the cost of City hotel and motel rooms with a daily rate over \$2. According to state civil statutes, this tax revenue can be used to promote tourism, maintain and repair convention facilities, promote the arts and humanities, or any other purpose directly related to these activities.

**Asset Sharing (Seized Assets):** This fund accounts for forfeitures awarded to the City by the federal and state courts and drug enforcement agencies. Revenues are restricted for police supplies and only to be used if general funding is not available.

**Paving & Drainage:** This fund accounts for fees added to utility bills and is restricted for the purpose of street improvements.

**CITY OF PHARR, TX  
COMBINED SPECIAL REVENUE FUNDS  
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>Revenues</u></b>					
500 - General Tax Revenue	\$ 654,648	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000
560 - Charges for Current Services	1,086,399	1,104,400	1,104,400	1,160,937	1,081,300
560 - Intergovernmental	947,029	120,000	120,000	575,000	120,000
570 - Grants	2,412,747	1,918,200	2,311,300	2,680,171	7,452,300
580 - Others	37,773	45,200	45,200	15,000	35,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 5,138,596	\$ 3,737,800	\$ 4,130,900	\$ 5,031,108	\$ 9,288,600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditures</u></b>					
General government	\$ 558,186	\$ 785,900	\$ 797,700	\$ 585,330	\$ 816,400
Public safety	1,450,887	2,011,300	2,206,500	2,103,571	2,203,100
Debt Service	407,504	405,900	405,900	405,900	405,900
Transfer Out	1,570,700	1,599,600	1,599,600	1,608,700	1,575,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 3,987,277	\$ 4,802,700	\$ 5,009,700	\$ 4,703,501	\$ 5,000,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Revenues Over/(Under) Expenditures	\$ 1,151,318	\$ (1,064,900)	\$ (878,800)	\$ 327,606	\$ 4,287,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**CITY OF PHARR, TX  
COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b><u>REVENUES</u></b>					
Grants-CDBG - Current Year	\$ -	\$ 1,150,900	\$ 1,150,900	\$ 1,150,900	\$ 1,131,400
Grants-Other CDBG Program Funds	-	-	-	-	-
Transfer In	3,676	-	2,700	2,700	-
Total Revenues	<u>\$ 3,676</u>	<u>\$ 1,150,900</u>	<u>\$ 1,153,600</u>	<u>\$ 1,153,600</u>	<u>\$ 1,131,400</u>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ 147,236	\$ 175,700	\$ 178,400	\$ 143,110	\$ 178,800
Supplies	7,443	6,000	6,000	2,300	9,000
Maintenance	-	500	500	-	1,500
Rentals	1,824	3,200	3,200	3,200	3,200
Other	38,313	29,100	29,100	16,700	24,500
Vehicle Maintenance	734	1,500	1,500	1,020	1,500
Debt Service	407,504	405,900	405,900	405,900	405,900
Non-Departmental	358,807	529,000	529,000	369,000	507,000
Total Expenditures	<u>\$ 961,860</u>	<u>\$ 1,150,900</u>	<u>\$ 1,153,600</u>	<u>\$ 941,230</u>	<u>\$ 1,131,400</u>
Net Revenues Over/(Under) Expenditures	<u><b>(958,184)</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 212,370</b></u>	<u><b>\$ -</b></u>
<b><u>EXPENDITURES</u></b>					
General government	961,860	1,150,900	1,153,600	941,230	1,131,400
Culture and recreation	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total Expenditures	<u><u>\$ 961,860</u></u>	<u><u>\$ 1,150,900</u></u>	<u><u>\$ 1,153,600</u></u>	<u><u>\$ 941,230</u></u>	<u><u>\$ 1,131,400</u></u>

## City of Pharr, Texas

Department: Administration

Fund: CDBG

EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Original Budget 2020-2021
Salaries	\$ 116,878	\$ 131,400	\$ 134,100	\$ 101,996	\$ 131,400
Employee Benefits	30,359	44,300	44,300	41,115	47,400
Supplies	7,443	6,000	6,000	2,300	9,000
Maintenance	-	500	500	-	1,500
Rentals	1,824	3,200	3,200	3,200	3,200
Other Services	38,313	29,100	29,100	16,700	24,500
Vehicle Maintenance	734	1,500	1,500	1,020	1,500
Debt Service	407,504	405,900	405,900	405,900	405,900
Capital Outlay	-	-	-	-	-
Non-Departmental	90,715	-	-	-	-
Community Programs	268,092	529,000	529,000	369,000	507,000
<b>DEPARTMENT TOTAL</b>	<b>\$ 961,860</b>	<b>\$ 1,150,900</b>	<b>\$ 1,153,600</b>	<b>\$ 941,230</b>	<b>\$ 1,131,400</b>

### Purpose

The planning and administration of the U.S. Department of Housing and Urban Development - Community Development Block Grant (CDBG) program in meeting the national objectives of providing a viable living environment through housing low to moderate income individuals, elimination of slums and blights, and economic development eligible projects/activities.

### Main Duties

Administration, implementation, management, monitoring of HUD funded activities; preparation, completion, and submission of annual Action Plan and Comprehensive Annual Performance & Evaluation Report to HUD to meet Administration, implementation, management, monitoring of HUD funded activities; preparation, completion, and

### Divisions

Administration

### Mission Statement

To meet HUD's national objectives in housing, elimination of slum/blighted areas and increase economic development opportunities, principally for low to moderate income beneficiaries.

PERFORMANCE INDICATORS	Actual 2018-2019	Goal 2019-2020	Estimated 20-21	Goal 20-21
<b>Inputs:</b>				
Full time Employees	4	4	5	5
Department Expenditures*	\$ 195,549	\$ 216,000	\$ 166,330	\$ 218,500
<b>Outputs:</b>				
Number of Grant Applications Submitted	25	25	25	25
Number of Grant Applications Awarded	25	25	25	25
Number of Housing Street Inquiries	26	20	25	20
Number of Main Street Assistance	5	5	5	5
Number of Water Utility Hardship Program Approvals	408	325	325	325
Number of Water Utility Hardship Program Denied	3	-	5	-
<b>Efficiency Measures:</b>				
Grants Awarded vs Applied Percent	100%	100%	82.6%	100%
Expenditures per Capita	\$ 2.64	\$ 2.92	\$ 2.25	\$ 2.95

\* Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX  
ASSET SHARING FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b>REVENUES</b>					
Intergovernmental	\$ 947,029	\$ 120,000	\$ 120,000	\$ 575,000	\$ 120,000
Interest	<u>15,243</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total	<u>\$ 962,272</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 575,000</u>	<u>\$ 140,000</u>
<b>EXPENDITURES</b>					
Public Safety:					
Personnel	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Other	-	-	-	-	50,000
Transfer Out	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>1,044,000</u>	<u>1,044,000</u>	<u>577,000</u>	<u>500,000</u>
Total	<u>\$ -</u>	<u>\$ 1,244,000</u>	<u>\$ 1,244,000</u>	<u>\$ 577,000</u>	<u>\$ 550,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 962,272</u>	<u>\$ (1,104,000)</u>	<u>\$ (1,104,000)</u>	<u>\$ (2,000)</u>	<u>\$ (410,000)</u>

**CITY OF PHARR, TX  
GRANTS FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b>REVENUES</b>					
General	\$ -	\$ -	\$ 195,200	\$ -	\$ 800,000
Police	\$ 1,439,383	\$ 744,100	\$ 809,100	\$ 1,514,971	956,100
Court	-	-	-	-	-
Fire	11,504	23,200	23,200	11,600	492,000
Communication	-	-	130,200	-	205,000
Public Works	-	-	-	-	3,867,800
					-
Total Revenues	\$ 1,450,887	\$ 767,300	\$ 1,157,700	\$ 1,526,571	\$ 6,320,900
<b>EXPENDITURES BY FUNCTION</b>					
Public Safety:					
Police	\$ 1,439,383	\$ 744,100	\$ 809,100	\$ 1,515,067	\$ 956,100
Fire	11,504	23,200	23,200	11,504	492,000
Communication	-	-	130,200	-	205,000
Court	-	-	-	-	-
	1,450,887	767,300	962,500	1,526,571	1,653,100
Environmental:					
Public Works	-	-	-	-	3,867,800
	-	-	-	-	3,867,800
General:					
General	-	-	195,200	-	800,000
Total Expenditures	\$ 1,450,887	\$ 767,300	\$ 1,157,700	\$ 1,526,571	\$ 6,320,900
Net Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES BY ACTIVITY</b>					
Personnel	\$ 1,137,023	\$ 628,600	\$ 758,600	\$ 1,212,707	\$ 1,603,100
Supplies	12,854	28,200	28,200	12,854	-
Other	-	-	-	-	300,000
Vehicle Maintenance	2,172	1,100	1,100	2,172	-
Capital Outlay	298,838	109,400	369,800	298,838	4,417,800
Total Expenditures	\$ 1,450,887	\$ 767,300	\$ 1,157,700	\$ 1,526,571	\$ 6,320,900

CITY OF PHARR, TX HOTEL / MOTEL FUND SUMMARY OF REVENUES AND EXPENDITURES					
	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Hotel/Motel Tax	\$ 654,648	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000
Total	\$ 654,648	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000
<b><u>EXPENDITURES</u></b>					
General government:					
Other Services	3,830	40,900	50,000	50,000	90,900
Culture and Recreation:					
Transfer Out-General Fund	60,000	60,000	60,000	60,000	60,000
Transfer Out-PEDC	68,400	59,300	59,300	68,400	-
Transfer Out-Chamber	-	-	-	-	68,400
Transfer Out-Tax Notes	380,700	380,700	380,700	380,700	380,700
Sub Total	509,100	500,000	500,000	509,100	509,100
Total	512,930	540,900	550,000	559,100	600,000
Net Revenues Over/(Under) Expenditures	\$ 141,718	\$ 9,100	\$ -	\$ 40,900	\$ -

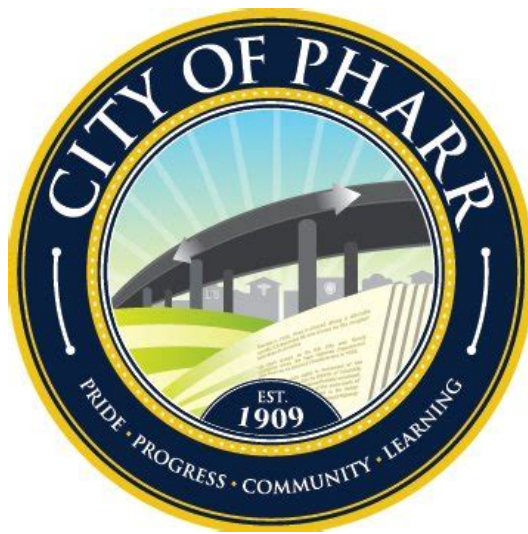
**CITY OF PHARR, TX  
PARKLAND DEDICATION FEE FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Parkland Dedication Fees	\$ 23,105	\$ 30,000	\$ 30,000	\$ 130,314	\$ 30,000
Interest	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 23,605</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>	<u>\$ 130,314</u>	<u>\$ 30,000</u>
<b><u>EXPENDITURES</u></b>					
Culture and Recreation:					
Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 23,605</u></u>	<u><u>\$ 30,500</u></u>	<u><u>\$ 30,500</u></u>	<u><u>\$ 130,314</u></u>	<u><u>\$ 30,000</u></u>



**CITY OF PHARR, TX  
PAVING & DRAINAGE FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Paving & Drainage Fee	\$ 1,063,294	\$ 1,074,400	\$ 1,074,400	\$ 1,030,623	\$ 1,051,300
Interest Income	<u>22,530</u>	<u>25,200</u>	<u>25,200</u>	<u>15,000</u>	<u>15,000</u>
Total	<u>\$ 1,085,823</u>	<u>\$ 1,099,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,045,623</u>	<u>\$ 1,066,300</u>
<b><u>EXPENDITURES</u></b>					
Highways and Streets:					
Transfer Out	<u>\$ 1,061,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,066,300</u>
Total	<u>\$ 1,061,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,099,600</u>	<u>\$ 1,066,300</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 24,223</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (53,977)</u></u>	<u><u>\$ -</u></u>



# Capital Project Funds

Capital Project Funds are used to account for major capital acquisition and construction activities so as to not distort ongoing operating activities of other funds.

**General Capital Projects Fund:** is used to account for projects planned as part of the City's General Capital Improvement program.

**Bridge Capital Projects Fund:** is used to account for projects planned as part of the City's International Bridge Capital Improvement program.

**Utility Capital Projects Fund:** is used to account for projects planned as part of the City's Utility Fund Capital Improvement program.

**CITY OF PHARR, TX  
GENERAL CAPITAL IMPROVEMENT PROJECTS FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

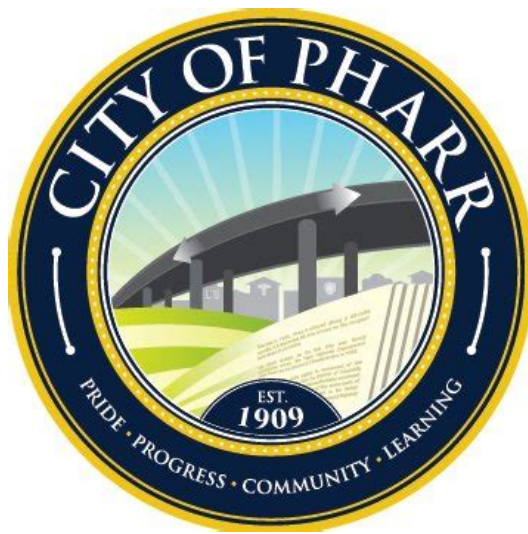
	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Intergovernmental	\$ 203,400	\$ -	\$ -	\$ 46,600	\$ 5,000,000
Transfers In	21,059,339	40,480,300	2,480,300	2,483,550	1,208,200
			-		
Total Revenues	<u>\$ 21,262,739</u>	<u>\$ 40,480,300</u>	<u>\$ 2,480,300</u>	<u>\$ 2,530,150</u>	<u>\$ 6,208,200</u>
<b><u>EXPENDITURES</u></b>					
Parks	\$ 7,391,933	\$ 1,575,100	\$ 1,575,100	\$ 3,380,266	\$ 285,000
Street Projects	4,187,446	5,765,800	5,765,800	1,432,302	5,950,800
Infrastructure	-	25,414,900	25,414,900	38,100	1,000,000
Other	10,037,944	14,582,100	13,682,100	22,150,911	40,308,200
Total Expenditures	<u>\$ 21,617,322</u>	<u>\$ 47,337,900</u>	<u>\$ 46,437,900</u>	<u>\$ 27,001,578</u>	<u>\$ 47,544,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ (354,583)</u>	<u>\$ (6,857,600)</u>	<u>\$ (43,957,600)</u>	<u>\$ (24,471,428)</u>	<u>\$ (41,335,800)</u>

**CITY OF PHARR, TX  
BRIDGE CAPITAL IMPROVEMENT PROJECTS FUND  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 1,070,000
Lease Proceeds	-	-	-	1,920,000	850,000
Grants	-	-	-	-	19,779,900
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ -	\$ -	\$ 1,920,000	\$ 21,699,900
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>EXPENSES</u></b>					
Capital Projects	\$ -	\$ 16,000,000	\$ 16,000,000	\$ 1,467,285	\$ 21,699,900
Other	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	\$ -	\$ 16,000,000	\$ 16,000,000	\$ 1,467,285	\$ 21,699,900
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Revenues Over/(Under) Expenses	<u>\$ -</u>	<u>\$ (16,000,000)</u>	<u>\$ (16,000,000)</u>	<u>\$ 452,715</u>	<u>\$ -</u>

**CITY OF PHARR, TX  
UTILITY CAPITAL IMPROVEMENT PROJECTS FUND  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Debt Proceeds	\$ -	\$ 25,000,000	\$ 25,000,000	\$ 34,840,000	\$ -
TWDB Grant	-	5,000,000	5,000,000	5,861,000	-
Total Revenues	<u>\$ -</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>	<u>\$ 40,701,000</u>	<u>\$ -</u>
<b><u>EXPENSES</u></b>					
Capital Projects	<u>\$ 2,622,897</u>	<u>\$ 34,443,200</u>	<u>\$ 34,443,200</u>	<u>\$ 6,114,290</u>	<u>\$ 30,739,000</u>
Total Expenses	<u>\$ 2,622,897</u>	<u>\$ 34,443,200</u>	<u>\$ 34,443,200</u>	<u>\$ 6,114,290</u>	<u>\$ 30,739,000</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (2,622,897)</u></u>	<u><u>\$ (4,443,200)</u></u>	<u><u>\$ (4,443,200)</u></u>	<u><u>\$ 34,586,710</u></u>	<u><u>\$ (30,739,000)</u></u>







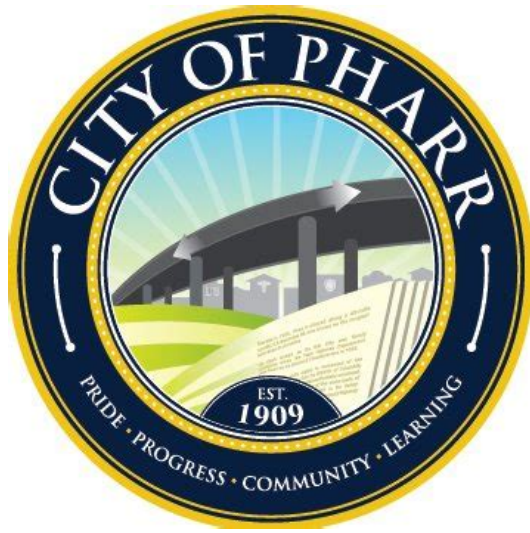
# Debt Service Fund

Debt Service Funds as used to account for the accumulation of resources and payment of general long-term debt for the City.

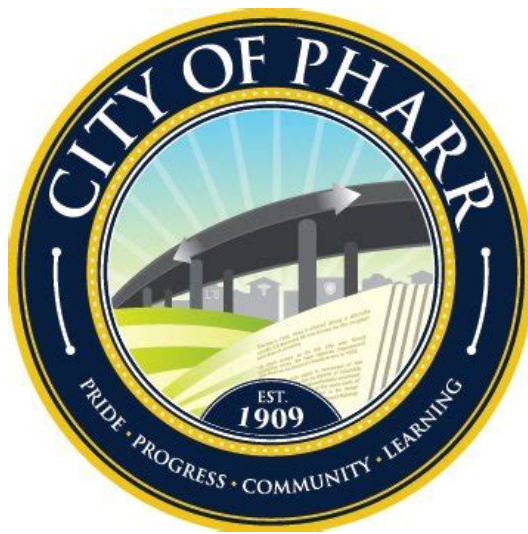
**Debt Service:** This fund accounts for the accumulation of resources from property taxes interest and sinking portion for the payment of General and Certificates of Obligations.

**CITY OF PHARR, TX  
DEBT SERVICE  
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b>REVENUES</b>					
Property Tax (Current & Delinquent)	\$ 2,404,665	\$ 4,073,100	\$ 4,073,100	\$ 4,514,851	\$ 5,028,500
Property Tax Penalty and Interest	63,467	50,000	50,000	66,057	50,000
Interest	72,348	86,200	86,200	71,672	86,200
Transfer In	<u>3,714,000</u>	<u>3,430,900</u>	<u>3,430,900</u>	<u>3,430,900</u>	<u>2,722,200</u>
Total Revenues	<u>\$ 6,254,479</u>	<u>\$ 7,640,200</u>	<u>\$ 7,640,200</u>	<u>\$ 8,083,480</u>	<u>\$ 7,886,900</u>
<b>EXPENDITURES</b>					
Principal	\$ 3,864,283	\$ 5,321,300	\$ 5,321,300	\$ 5,614,667	\$ 5,707,000
Interest	<u>2,321,220</u>	<u>2,318,900</u>	<u>2,318,900</u>	<u>2,318,900</u>	<u>2,179,900</u>
Total Expenditures	<u>\$ 6,185,503</u>	<u>\$ 7,640,200</u>	<u>\$ 7,640,200</u>	<u>\$ 7,933,567</u>	<u>\$ 7,886,900</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 68,976</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 149,913</u></u>	<u><u>\$ -</u></u>



# PROPRIETARY FUNDS



# Enterprise Funds

Enterprise Funds are used to report any activity for which a fee is charged to external users of goods and services.

**Utility Fund:** is used to account for the City's water and sewer/wastewater system operations.

**Event Center Fund:** is used to account for the City's events and tourism operations.

**Bridge Fund:** is used to account for the City's International Bridge operations. The Bridge enables traffic (mainly commercial ) to flow to and from Mexico.

**Golf Course Fund:** is used to account for the City's Tierra del Sol Golf Course operations.

**CITY OF PHARR, TX  
COMBINED ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND EXPENSES  
BUDGET 2020-2021**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b><u>Revenues</u></b>					
Water Fees	\$ 8,082,741	\$ 9,151,500	\$ 9,151,500	\$ 9,184,163	\$ 9,368,100
Sewer Fees	5,849,867	6,551,600	6,551,600	6,994,453	7,043,700
Toll Fees	14,007,974	14,853,900	14,853,900	13,970,000	14,100,000
Direct Golf Course Fees	706,548	724,000	724,000	550,062	724,000
Event Center Fees	385,462	375,600	375,600	204,500	235,100
Other	380,869	356,600	356,600	341,683	364,900
Interest	280,081	263,000	263,000	159,504	171,400
Lease Proceeds	-	1,750,000	1,885,000	1,750,000	-
Transfer In	948,791	914,700	1,046,300	1,119,557	774,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	\$ 30,642,334	\$ 34,940,900	\$ 35,207,500	\$ 34,273,923	\$ 32,781,200
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>Expenses</u></b>					
Personnel Services	\$ 5,948,000	\$ 6,766,300	\$ 6,900,900	\$ 6,237,031	\$ 6,920,600
Supplies	2,075,133	2,058,300	2,030,300	1,739,541	1,841,400
Maintenance	1,356,003	1,297,900	1,355,900	1,229,973	1,099,100
Rentals	78,164	16,800	36,300	13,659	16,300
Other Services	2,544,872	2,868,600	2,862,400	3,359,685	2,743,800
Vehicle Maintenance	160,120	242,500	242,500	207,512	238,600
Long Term Debt Service	3,977,783	6,653,200	6,653,200	5,153,200	5,569,900
Debt Service-Lease	315,213	1,157,200	1,157,200	1,157,200	1,269,300
Capital Outlay	176,168	1,750,000	2,785,000	2,044,729	-
Transfer Out	9,303,200	10,844,500	11,088,400	10,844,500	10,432,400
Non-Departmental	9,717,270	1,846,100	1,796,100	1,665,154	2,649,800
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	\$ 35,651,926	\$ 35,501,400	\$ 36,908,200	\$ 33,652,185	\$ 32,781,200
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net Revenues Over/(Under) Expenses	<u>\$ (5,009,592)</u>	<u>\$ (560,500)</u>	<u>\$ (1,700,700)</u>	<u>\$ 621,737</u>	<u>\$ -</u>

**CITY OF PHARR, TEXAS**  
**BUDGETED REPORT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**UTILITY FUND**  
**FOR THE FISCAL YEAR OCTOBER 1st, 2020 THROUGH SEPTEMBER 30, 2021**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>PROJECTED</b>	<b>ORIGINAL</b>
	<b>2018-2019</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
		<b>2019-2020</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>2020-2021</b>
<b>REVENUES</b>					
Operating revenues:					
Water sales	\$ 7,885,220	\$ 8,990,800	\$ 8,990,800	\$ 8,904,350	\$ 9,082,600
Sewer service	5,806,757	6,496,600	6,496,600	6,937,952	6,986,000
Tap fees	240,632	215,700	215,700	336,313	343,200
Other	84,496	15,400	88,300	102,690	14,300
Total operating revenues	<u>14,017,104</u>	<u>15,718,500</u>	<u>15,791,400</u>	<u>16,281,306</u>	<u>16,426,100</u>
<b>EXPENSES</b>					
Operating expenses:					
Personnel services	3,484,189	4,109,900	4,182,800	3,729,972	4,351,200
Supplies and Materials	1,586,843	1,415,500	1,415,500	1,271,263	1,360,300
Contractual Services	<u>2,517,548</u>	<u>2,850,900</u>	<u>2,894,200</u>	<u>2,692,655</u>	<u>2,850,200</u>
Total operating expenses	<u>7,588,581</u>	<u>8,376,300</u>	<u>8,492,500</u>	<u>7,693,890</u>	<u>8,561,700</u>
Operating income (loss)	<u>6,428,524</u>	<u>7,342,200</u>	<u>7,298,900</u>	<u>8,587,416</u>	<u>7,864,400</u>
Nonoperating revenues (expenses):					
	162,344	148,900	148,900	93,389	93,400
	(860,471)	(1,268,200)	(1,268,200)	(1,268,200)	(1,164,300)
	(3,085,756)	(4,665,000)	(4,665,000)	(3,165,000)	(3,687,600)
	(65,444)	-	(900,000)	(1,009,729)	-
	-	-	-	-	-
	<u>(2,709,580)</u>	<u>(1,551,000)</u>	<u>(1,501,000)</u>	<u>(1,383,654)</u>	<u>(2,404,700)</u>
Total nonoperating revenues (expenses)	<u>(6,558,906)</u>	<u>(7,335,300)</u>	<u>(8,185,300)</u>	<u>(6,733,194)</u>	<u>(7,163,200)</u>
Income before contributions and transfers	(130,383)	6,900	(886,400)	1,854,222	701,200
Transfers in	131,200	-	72,900	72,900	-
Transfers out					
General Fund	(524,400)	(567,400)	(567,400)	(567,400)	(701,200)
Debt Service	-	-	-	-	-
Utility CIP Projects	-	-	-	-	-
Changes in net assets	<u>(523,583)</u>	<u>(560,500)</u>	<u>(1,380,900)</u>	<u>1,359,722</u>	<u>-</u>
Total net assets (non-GAAP) - beginning	<u>5,827,552</u>	<u>5,016,015</u>	<u>5,016,015</u>	<u>5,303,969</u>	<u>6,663,692</u>
Total net assets (non-GAAP) - ending	<u>\$ 5,303,969</u>	<u>\$ 4,455,515</u>	<u>\$ 3,635,115</u>	<u>\$ 6,663,692</u>	<u>\$ 6,663,692</u>



CITY OF PHARR, TX UTILITY FUND SUMMARY OF REVENUES AND EXPENSES					
	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b>REVENUES</b>					
Water	\$ 8,082,741	\$ 9,151,500	\$ 9,151,500	\$ 9,184,163	\$ 9,368,100
Sewer	5,849,867	6,551,600	6,551,600	6,994,453	7,043,700
Other	18,896	15,400	15,400	29,790	14,300
Grants	1,911,892	-	-	-	-
Debt Proceeds	-	-	-	-	-
Interest	162,344	148,900	148,900	93,389	93,400
Transfer In					
Transfer In	65,600	-	72,900	72,900	-
Total Revenues	\$ 16,091,340	\$ 15,867,400	\$ 15,940,300	\$ 16,374,695	\$ 16,519,500
<b>EXPENSES</b>					
81 Administration	\$ 900,717	\$ 937,900	\$ 1,002,000	\$ 1,008,464	\$ 1,055,700
82 Water Production	1,813,171	2,359,900	2,422,500	2,241,473	2,452,300
83 Water Distribution	2,205,417	2,333,200	2,368,900	3,076,170	2,322,600
84 Water Treatment Plant	2,369,110	2,363,500	3,252,000	2,057,158	2,369,800
86 Sewer Collection	365,610	381,800	347,100	320,353	361,300
87 Non-Departmental	7,877,169	2,118,400	2,068,400	1,951,054	3,105,900
72 Debt Service	3,946,227	5,933,200	5,933,200	4,433,200	4,851,900
Total Expenses	\$ 19,477,420	\$ 16,427,900	\$ 17,394,100	\$ 15,087,873	\$ 16,519,500
Net Revenues Over/(Under) Expenses	\$ (3,386,080)	\$ (560,500)	\$ (1,453,800)	\$ 1,286,822	\$ -
1100- Personnel Services	\$ 3,484,189	\$ 4,109,900	\$ 4,182,800	\$ 3,729,972	\$ 4,351,200
2200- Supplies	1,586,843	1,415,500	1,415,500	1,271,263	1,360,300
3300- Maintenance	737,577	809,500	839,500	739,138	839,100
4400- Rentals	1,297	3,900	23,400	3,138	3,500
5500- Other Services	1,311,560	1,523,700	1,517,500	1,471,563	1,501,100
6600- Vehicle Maintenance	160,120	206,900	206,900	171,916	199,600
72/73 Long Term Debt Service	3,946,227	5,933,200	5,933,200	4,433,200	4,851,900
7700- Debt Service-Lease	306,995	306,900	306,900	306,900	306,900
8800- Capital Outlay	65,444	-	900,000	1,009,729	-
9900- Transfer Out	524,400	567,400	567,400	567,400	701,200
9900- Non-Departmental	7,352,769	1,551,000	1,501,000	1,383,654	2,404,700
	\$ 19,477,420	\$ 16,427,900	\$ 17,394,100	\$ 15,087,873	\$ 16,519,500

# City of Pharr, Texas

Department: Debt Service					
Fund: Utility					
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Financial Services	\$ 1,756	\$ -	\$ -	\$ -	\$ -
2017 CWSRF Interest - TWDB	-	658,500	658,500	658,500	601,700
2007A DWSRF Interest - TWDB	224,602	222,300	222,300	222,300	198,400
2007B Interest - NADBank	184,250	181,900	181,900	181,900	162,000
2013 DWSRF Interest - TWDB	146,496	158,600	158,600	158,600	156,600
2015 DWSRF Interest - TWDB	39,976	46,900	46,900	46,900	45,600
2020 DWSRF Interest - TWDB	-	-	-	-	11,700
2020 CWSRF Interest - TWDB	-	-	-	-	14,900
2017 CWSRF Principal - TWDB	1,385,000	1,420,000	1,420,000	1,420,000	1,475,000
2007A DWSRF Principal - TWDB	860,000	885,000	885,000	885,000	905,000
2007B Principal - NADBank	510,000	530,000	530,000	530,000	550,000
2013 DWSRF Principal - TWDB	255,000	255,000	255,000	255,000	255,000
2015 DWSRF Principal - TWDB	74,000	75,000	75,000	75,000	76,000
2020 DWSRF Principal - TWDB	-	-	-	-	200,000
2020 CWSRF Principal - TWDB	-	-	-	-	200,000
<b>DEPARTMENT TOTAL</b>	<b>\$ 3,681,080</b>	<b>\$ 4,433,200</b>	<b>\$ 4,433,200</b>	<b>\$ 4,433,200</b>	<b>\$ 4,851,900</b>

## City of Pharr, Texas

Department: Administration			Fund: Utility		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 296,570	\$ 309,100	\$ 319,000	\$ 312,719	\$ 321,900
Employee Benefits	117,005	130,000	131,600	146,630	152,200
Supplies	132,168	166,800	166,800	139,832	157,700
Maintenance	153,631	125,500	155,500	168,865	183,100
Rentals	-	-	20,000	-	-
Contractual Services	-	-	-	-	-
Other Services	201,343	206,500	209,100	240,417	240,800
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 900,717</b>	<b>\$ 937,900</b>	<b>\$ 1,002,000</b>	<b>\$ 1,008,464</b>	<b>\$ 1,055,700</b>

### Purpose

Manage the Utility system's finances by ensuring compliance with laws and ordinances , billing and collecting for utility operations, and accurately maintaining utility accounts.

### Main Duties

Functional responsibilities include account management, customer service, and utility billing, cash management.

### Divisions

Administration, Utility Billing, Cashier

### Mission Statement

The Utility Billing & Collection Department strives to sustain the utility operations through fair and accurate account transactions.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Number of Full time employees	11	11	11	11
Department Expenditures*	\$ 1,055,700	\$ 937,900	\$ 1,055,700	\$ 1,055,700
<b>Outputs:</b>				
City Hall Deposits	91,453	N/A	94,471	80,000
Sub-station 495 Deposits	2,516	N/A	2,599	3,000
Online Payments	63,556	N/A	65,653	70,000
IVR Payments	54,439	N/A	56,235	60,000
Junior's Substation	4,625	N/A	4,778	5,000
Auto Drafts	13,524	N/A	13,970	15,000
DRC sub-station	1,160	N/A	1,198	1,500
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 13.34	\$ 11.86	\$ 13.34	\$ 13.34

\* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas					
Department: Water Distribution			Fund: Utility		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 491,098	\$ 607,900	\$ 619,600	\$ 327,322	\$ 677,900
Employee Benefits	207,041	264,200	266,000	461,129	283,500
Supplies	514,882	537,600	537,600	493,335	516,700
Maintenance	128,406	150,000	150,000	94,324	124,000
Rentals	175	500	500	100	500
Contractual Services	-	-	-	-	-
Other Services	418,442	471,100	520,200	544,479	521,100
Vehicle Maintenance	18,000	21,700	21,700	13,883	21,700
Debt Service	35,126	306,900	306,900	306,900	306,900
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,813,171</b>	<b>\$ 2,359,900</b>	<b>\$ 2,422,500</b>	<b>\$ 2,241,473</b>	<b>\$ 2,452,300</b>

#### Purpose

Distribute safe potable drinking water.

#### Main Duties

Distribute safe potable water that meet TCEQ requirements or better; maintain all water lines, valves, water meters in the WD system to ensure uninterrupted service.

#### Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

#### Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	30	30	30	30
Part Time Employees	1	1	1	1
Department Expenditures*	\$ 1,934,573	\$ 2,145,400	\$ 2,422,500	\$ 2,145,400
<b>Outputs:</b>				
Number of Water Leak Repairs	935	1,250	966	1,050
Number of New Meter Installations	696	425	719	613
Number of Reconnect Meter	4,434	5,000	4,580	4,671
Number of Disconnect Meter	1,886	2,100	1,948	1,978
Number of Excavation Permits	401	300	414	372
Number of Manhole Cover Repairs	33	125	34	64
Number of Odor Complaints	79	50	82	70
Number of Sewer Clog Calls	792	775	818	795
Number of Sewer Customer Side	232	400	240	291
Number of Water Customer Side	340	450	351	380
Number of Standby Water Calls	304	450	314	356
Number of Stanby Sewer Calls	274	275	283	277
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 26.14	\$ 28.99	\$ 32.74	\$ 28.99

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Water Production			Fund: Utility		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 937,675	\$ 1,116,800	\$ 1,142,900	\$ 959,995	\$ 1,127,900
Employee Benefits	388,867	508,500	512,600	465,023	515,700
Supplies	412,941	440,100	440,100	405,657	417,900
Maintenance	21,667	47,000	47,000	24,300	46,500
Rentals	1,010	2,900	2,900	3,038	3,000
Contractual Services	-	-	-	-	-
Other Services	70,329	80,900	86,400	81,679	81,900
Vehicle Maintenance	109,202	137,000	137,000	126,750	129,700
Debt Service	198,281	-	-	-	-
Capital Outlay	65,444	-	-	1,009,729	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,205,417</b>	<b>\$ 2,333,200</b>	<b>\$ 2,368,900</b>	<b>\$ 3,076,170</b>	<b>\$ 2,322,600</b>

### Purpose

Distribute safe potable drinking water that meet TCEQ requirement.

### Main Duties

Provide safe potable water that meet TCEQ requirements or better; meet the demand of growing community and to continue to improve in working efficiently and providing quality water at the lowest possible cost.

### Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

### Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	12	12	13	13
Department Expenditures*	\$ 1,941,692	\$ 2,333,200	\$ 2,322,600	\$ 2,322,600
<b>Outputs:</b>				
Water Quality Level Awarded	Superior	Superior	Superior	Superior
Number of Water Boil Occassions	-	-	1	-
Average Treated MGD	7.14	7.00	7.35	7.16
Maximum Treated MGD	8.74	8.50	9.01	8.75
Total Treated MG	2,614	2,600	2,692	2,635
Drinking Water Compliance Rate %	8.31%	8%	8.6%	8.3%
Quality Control Analysis	111	120	114	115
Quality Assurance Analysis	15	20	15	17
TCEQ Monthly Parameter Reports	12	12	12	12
Bac-T Construction	751	800	774	775
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 24.54	\$ 29.49	\$ 29.36	\$ 29.36

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Water Treatment Plant			Fund: Utility		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 731,505	\$ 815,600	\$ 830,900	\$ 747,028	\$ 895,600
Employee Benefits	314,428	357,800	360,200	310,126	376,500
Supplies	454,282	185,900	185,900	177,775	185,900
Maintenance	313,429	357,000	357,000	321,648	357,000
Rentals	111	500	-	-	-
Contractual Services	489,193	618,100	589,400	479,715	526,200
Vehicle Maintenance	27,256	28,600	28,600	20,866	28,600
Debt Service	38,906	-	-	-	-
Capital Outlay	-	-	900,000	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,369,110</b>	<b>\$ 2,363,500</b>	<b>\$ 3,252,000</b>	<b>\$ 2,057,158</b>	<b>\$ 2,369,800</b>

### Purpose

Treat influent and discharge effluent that meet TCEQ requirement and to produce quality Recycle water.

### Main Duties

Treat sewer influent and discharge quality wastewater effluent that meets all permit requirements through our regulatory agency TCEQ; to produce recycle water to irrigate our golf course.

### Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater water Treatment Plant, Wastewater Collection, Lab

### Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 20-21	Goal 20-21
<b>Inputs:</b>				
Full Time Employees	19	19	19	19
Department Expenditures*	\$ 2,057,158	\$ 2,369,800	\$ 2,369,800	\$ 2,369,800
<b>Outputs:</b>				
Number of TCEQ Violations	4	-	4	3
Average Effluent Discharge MGD	5.27	4.57	5	5
Maximum Effluent Discharge MGD	7.62	6.22	8	7
Total Effluent Discharge MG	160.69	1,835.81	166	721
Average Reuse Water MGD	1.18	0.77	1	1
Quality Control Analysis	107	175	111	131
Quality Assurance Analysis	6	104	7	39
Total Daily Analysis	32,184	29,502	33,246	31,644
O&M Cost per Average Treated MG	\$ -	\$ 36,738.72	-	\$ 12,246.24
TCEQ Effluent Monthly Parameter Reports	12	12	12	12
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 27.80	\$ 32.02	\$ 32.02	\$ 32.02

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Wastewater (Sewer) Collection System			Fund: Utility		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Supplies	\$ 72,570	\$ 85,100	\$ 85,100	\$ 54,664	\$ 82,100
Maintenance	120,443	130,000	130,000	130,000	128,500
Rentals	-	-	-	-	-
Other Services	132,254	147,100	112,400	125,272	131,100
Vehicle Maintenance	5,661	19,600	19,600	10,417	19,600
Debt Service	34,681	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 365,610</b>	<b>\$ 381,800</b>	<b>\$ 347,100</b>	<b>\$ 320,353</b>	<b>\$ 361,300</b>

### Purpose

To collect sewer through gravity pipes and pump stations and push to our Wastewater Treatment Plant.

### Main Duties

To maintain all Lift stations and gravity lines in the sewer collection system. To have interrupted sewer service and to avoid sanitary sewer overflow.

### Divisions

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

### Mission Statement

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 19-20	Estimated 20-21	Goal 20-21
<b>Inputs:</b>				
Department expenditures*	\$ 330,928	\$ 381,800	\$ 320,353	\$ 361,300
<b>Outputs:</b>				
Expenditures per capita	\$ 4.47	\$ 5.16	\$ 4.33	\$ 4.88

\* Expenditures excluding Debt Service/Capital Outlay

# City of Pharr, Texas

Department: Non-Departmental			Fund: Utility		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Legal	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Engineering	95,931	720,000	700,000	700,000	100,000
Water rights	-	78,800	78,800	78,800	-
Raw water	469,090	550,000	550,000	441,020	550,000
Depreciation	4,643,189	-	-	-	-
Transfer out - General Fund	524,400	567,400	567,400	567,400	701,200
Transfer out - Capital Projects	-	-	-	-	-
Transfer out - Debt Service	-	-	-	-	-
Other	2,126,558	184,200	154,200	145,834	1,736,700
<b>DEPARTMENT TOTAL</b>	<b>\$ 7,877,169</b>	<b>\$ 2,118,400</b>	<b>\$ 2,068,400</b>	<b>\$ 1,951,054</b>	<b>\$ 3,105,900</b>



**CITY OF PHARR, TX  
EVENT CENTER  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b><u>REVENUES</u></b>					
Rental	\$ 101,650	\$ 120,000	\$ 120,000	\$ 45,000	\$ 75,600
Facility Fees	23,733	20,600	20,600	11,500	11,500
Concession	260,080	235,000	235,000	148,000	148,000
Advertising	-	-	-	-	-
Other	18,206	-	-	14,263	10,000
Transfer In	318,168	342,600	351,800	351,800	244,400
Total Revenues	<u>\$ 721,836</u>	<u>\$ 718,200</u>	<u>\$ 727,400</u>	<u>\$ 570,563</u>	<u>\$ 489,500</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 425,122	\$ 442,400	\$ 451,600	\$ 371,783	\$ 307,600
Supplies	154,015	122,300	122,300	120,036	60,600
Maintenance	18,303	10,000	10,000	16,071	10,000
Rentals	910	2,800	2,800	446	500
Other	230,573	140,700	140,700	117,984	110,800
Total Expenses	<u>\$ 828,923</u>	<u>\$ 718,200</u>	<u>\$ 727,400</u>	<u>\$ 626,321</u>	<u>\$ 489,500</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (107,087)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (55,758)</u></u>	<u><u>\$ -</u></u>

## City of Pharr, Texas

Department: Events Center		Function:	Cultural	Fund: Event Center	
EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 337,824	\$ 356,700	\$ 365,000	\$ 284,876	\$ 211,500
Employee Benefits	87,299	85,700	86,600	86,907	96,100
Supplies	154,015	122,300	122,300	120,036	60,600
Maintenance	18,303	10,000	10,000	16,071	10,000
Rentals	910	2,800	2,800	446	500
Contractual Services	51,454	40,000	40,000	31,145	28,600
Other Services	86,780	100,700	100,700	86,840	82,200
Vehicle Maintenance	1,293	-	-	-	-
Non-Departmental	91,046	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 828,923</b>	<b>\$ 718,200</b>	<b>\$ 727,400</b>	<b>\$ 626,321</b>	<b>\$ 489,500</b>

### Purpose

To provide a venue in the City to rent for ticketed events/concerts and to non-ticketed events to bring people, promoters, and artists to the city of Pharr, increasing usage of the hotels within the city.

### Main Duties

Event booking, ticket sales, cash handling, production preparation, security and staffing for events, liaison with local hotels.

### Divisions

Venue Management, Ticket Sales

### Mission Statement

The Pharr Events Center hosts a diverse range of entertainment events in one of the most premier venues in the Rio Grande Valley. We are committed to delivering the highest level of customer service and the highest degree of entertainment experience to our customers.

# City of Pharr, Texas

Department: Events Center	Function: Cultural		Fund: Hotel/Motel	
PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	5	5	5	5
Part Time Employees	18	18	18	18
Event Space Available (sqft)	17,073.1	17,073.1	17,073.1	17,073.1
Department Expenditures*	\$ 626,321	\$ 718,200	\$ 489,500	\$ 489,500
<b>Outputs:</b>				
Event Center events (ticketed)	8	50	8	22
Number of DJ Concerts	0	6	-	2
Number of Rock Concerts	1	10	1	4
Number of Country Concerts	2	10	2	5
Number of Boxing Events	3	6	3	4
Number of Expos	2	3	2	2
Event Center bookings (non-ticketed)	115	25	119	86
Number of School Functions (PSJA)	14	10	14	13
Number of School Functions (IDEA)	0	1	-	0
Number of School Functions (UTRGV)	0	1	-	0
Number of School Functions (McAllen)	0	2	-	1
Number of School Functions (Vanguard)	1		1	1
Number of City Functions	83	10	86	60
Number of Non-Profit Functions	1	8	1	3
Number of Sponsorship Functions	15	10	15	13
<b>Effectiveness Measures:</b>				
Event Center occupancy %	34%	21%	35%	30%
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 8.46	\$ 9.71	\$ 6.61	\$ 6.61

\* Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX  
BRIDGE FUND  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b><u>REVENUES</u></b>					
Toll Fees	\$ 14,007,974	\$ 14,853,900	\$ 14,853,900	\$ 13,970,000	\$ 14,100,000
Debt Proceeds	-	1,750,000	1,750,000	1,750,000	-
Other	254,928	249,200	249,200	227,138	248,600
Interest	106,155	102,300	102,300	66,115	66,200
Transfer In - Other	18,700	-	25,000	25,000	-
Total	<u>\$ 14,387,757</u>	<u>\$ 16,955,400</u>	<u>\$ 16,980,400</u>	<u>\$ 16,038,253</u>	<u>\$ 14,414,800</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 1,250,331	\$ 1,351,900	\$ 1,376,900	\$ 1,335,751	\$ 1,378,100
Supplies	140,883	276,000	276,000	190,996	176,000
Maintenance	523,476	448,400	448,400	386,536	220,000
Rentals	3,624	3,100	3,100	5,275	5,300
Other	914,725	1,097,900	1,097,900	1,665,401	1,025,600
Vehicle Maintenance	16,546	19,200	19,200	15,851	19,200
Long Term Debt Service	67,507	1,442,000	1,442,000	1,442,000	1,619,600
Capital Outlay	87,505	1,750,000	1,750,000	1,000,000	-
Transfer Out	8,778,800	10,277,100	10,521,000	10,277,100	9,731,200
Non-Departmental	2,113,919	289,800	289,800	276,200	239,800
Total	<u>\$ 13,897,314</u>	<u>\$ 16,955,400</u>	<u>\$ 17,224,300</u>	<u>\$ 16,595,111</u>	<u>\$ 14,414,800</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 490,443</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (243,900)</u></u>	<u><u>\$ (556,858)</u></u>	<u><u>-</u></u>

## City of Pharr, Texas

Department: Administration			Fund: Bridge		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 894,752	\$ 947,200	\$ 968,900	\$ 927,127	\$ 914,600
Employee Benefits	365,578	414,700	418,000	418,625	473,500
Supplies	140,883	276,000	276,000	190,996	176,000
Maintenance	523,476	448,400	448,400	386,536	220,000
Rentals	3,624	3,100	3,100	5,275	5,300
Contractual Services	220,574	297,800	297,800	997,800	239,700
Other Services	694,151	800,100	800,100	667,601	785,900
Vehicle Maintenance	16,546	19,200	19,200	15,851	19,200
Debt Service - Bonds/Notes	67,507	1,442,000	1,442,000	1,442,000	1,619,600
Capital Outlay	87,505	1,750,000	1,750,000	1,000,000	-
Lobbying	128,500	254,600	254,600	241,000	204,600
Non-Departmental					
Transfers Out - General Fund	4,877,917	7,162,700	7,406,600	7,162,700	7,281,900
Transfers Out - Other	2,784,783	3,114,400	3,114,400	3,114,400	2,449,300
Other	85,160	25,200	25,200	25,200	25,200
<b>DEPARTMENT TOTAL</b>	<b>\$ 12,007,055</b>	<b>\$ 16,930,200</b>	<b>\$ 17,199,100</b>	<b>\$ 16,595,111</b>	<b>\$ 14,414,800</b>

### Purpose

The Pharr International Bridge was created pursuant to Art XI of the City of Pharr City Code for the purpose of administering the bridge operations.

### Main Duties

The Pharr International Bridge is charged and authorized to collect tolls and charges for the use of the bridge and surrounding property.

### Divisions

Administration, Toll Collection, Monitoring

### Mission Statement

We strive to make your time using our bridge a safe, orderly, and efficient experience.

# City of Pharr, Texas

Department: Administration

Fund: Bridge

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	23	22	22	22
Number of toll collectors	12	11	11	11
Number of Crossing Lanes	4	4	4	4
Department expenditures*	\$ 6,292,811	\$ 6,653,100	\$ 4,658,400	\$ 4,658,400
<b>Outputs:</b>				
Southbound Truck Crossings	643,396	571,995	635,125	616,839
Southbound Car Crossings	456,470	718,868	579,957	585,098
Average Daily Car Crossings	1,248	1,970	1,589	1,602
Average Daily Truck Crossings	1,758	1,567	1,740	1,689
Number of New Commercial Accounts	53	48	53	51
Total of Commercial Accounts	471	370	445	428
Number of Discounts Given to Major Crosser	47	43	47	46
Amount of Discounts Given to Major Crosser	\$ 172,589	\$ 129,914	\$ 160,651	\$ 154,385
<b>Effectiveness Measures:</b>				
Total Toll Revenue	\$ 14,736,324	\$ 13,785,529	14,829,754	14,450,536
<b>Efficiency Measures:</b>				
Avg Crossings Processed per Collector	9,850	5,846	8,521	8,072
Percent of Commercial Trucks	58%	44%	52%	51%
Percent of Non-commercial	42%	56%	48%	49%
Percent of Crossers Using AVI's	66%	56%	64%	62%
Percent of Crossers Using Cash	31%	39%	36%	35%
Percent of Crossers Using Pesos	2.7%	4%	3%	3%
Avg Crossings Time for Southbound Cars	5 to 10 minutes	5 to 10 minutes	5 to 10 minutes	5 to 10 minutes
Avg Crossings Time for Southbound Trucks	10 to 30 minutes	15 to 45 minutes	15 to 45 minutes	15 to 45 minutes
Avg Crossings Time for Northbound Cars	30 minut. to 3 Hrs	75 minutes	120 minutes	75 minutes
Avg Crossings Time for Northbound Trucks	45 minut. to 3 Hrs	90 minutes	150 minutes	90 minutes
Expenditures per capita	\$ 79.54	\$ 84.10	\$ 57.00	\$ 57.00

\* Expenditures excluding Debt Service/Capital Outlay

**CITY OF PHARR, TX  
GOLF COURSE FUND  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Green & Member Fees	\$ 416,867	\$ 407,900	\$ 407,900	\$ 269,861	\$ 407,900
Cart Rental	168,163	184,200	184,200	191,105	184,200
Food & Beverage	121,518	131,900	131,900	89,097	131,900
Other	88,839	92,000	92,000	70,492	92,000
Interest	11,582	11,800	11,800	-	11,800
Lease Proceeds	-	-	135,000	-	-
Transfer In	546,323	572,100	596,600	669,857	529,600
Total Revenues	<u>\$ 1,353,292</u>	<u>\$ 1,399,900</u>	<u>\$ 1,559,400</u>	<u>\$ 1,290,412</u>	<u>\$ 1,357,400</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 788,358	\$ 862,100	\$ 889,600	\$ 799,526	\$ 883,700
Supplies	193,391	244,500	216,500	157,246	244,500
Maintenance	76,648	30,000	58,000	88,228	30,000
Rentals	72,334	7,000	7,000	4,800	7,000
Other	88,014	106,300	106,300	104,737	106,300
Vehicle Maintenance	18,628	16,400	16,400	19,745	19,800
Debt Service-Lease	8,219	128,300	128,300	128,300	60,800
Capital Outlay	23,220	-	135,000	35,000	-
Non-Departmental	250,583	5,300	5,300	5,300	5,300
Total Expenses	<u>\$ 1,519,394</u>	<u>\$ 1,399,900</u>	<u>\$ 1,562,400</u>	<u>\$ 1,342,881</u>	<u>\$ 1,357,400</u>
Net Revenues Over/(Under) Expenses	<u><u>(166,102)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (3,000)</u></u>	<u><u>\$ (52,400)</u></u>	<u><u>\$ -</u></u>

## City of Pharr, Texas

Department: Administration			Fund: Golf Course		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 571,849	\$ 613,600	\$ 638,200	\$ 546,158	\$ 604,100
Employee Benefits	216,509	248,500	251,400	253,367	279,600
Supplies	193,391	244,500	216,500	157,246	244,500
Maintenance	76,648	30,000	58,000	88,228	30,000
Rentals	72,334	7,000	7,000	4,800	7,000
Contractual Services	10,260	7,500	7,500	7,500	7,500
Other Services	77,754	98,800	98,800	97,237	98,800
Vehicle Maintenance	18,628	16,400	16,400	19,745	19,800
Debt Service	8,219	128,300	128,300	128,300	60,800
Capital Outlay	23,220	135,000	135,000	35,000	-
Non-Departmental					
Depreciation	245,283	-	-	-	-
Other	5,300	5,300	5,300	5,300	5,300
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,519,394</b>	<b>\$ 1,534,900</b>	<b>\$ 1,562,400</b>	<b>\$ 1,342,881</b>	<b>\$ 1,357,400</b>

### Purpose

To manage a quality of life facility in the city, allowing all visitors to enjoy it while obtaining exercise and a social network.

### Main Duties

Manage a 130 acre golfing facility, providing customer service to all visitors, serve food, and provide a well groomed and maintained golf course.

### Divisions

Pro Shop, Snack Bar, Maintenance

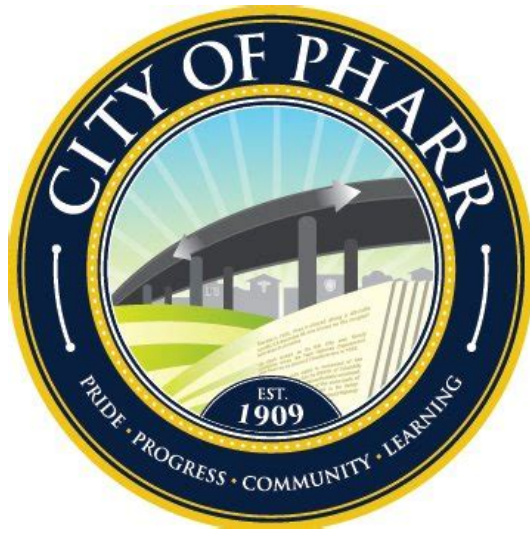
### Mission Statement

The mission of the Tierra Del Sol Golf Club is to provide the best South Texas golfing experience that will allow people of any gender and age to exercise, compete, and enjoy; allow them to engage in a social network and, at the same time, provide the atmosphere of a true golf club that is a responsible member of our community.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	14	16	16	16
Part Time Employees	10	5	5	5
Department Expenditures*	\$ 1,174,281	\$ 1,266,300	\$ 1,291,300	\$ 1,291,300
<b>Outputs:</b>				
Golf Facilities in Acres	122	122	122	122
Total Number of Rounds	29,092	20,000	30,052	26,381
Annual Number of Cart Rentals	19,075	14,000	19,704	17,593
Annual Buckets of Balls Sold	4,327	4,000	4,470	4,266
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 14.84	\$ 16.01	\$ 16.32	\$ 16.32

\* Expenditures excluding Debt Service/Capital Outlay





# Internal Service Fund

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

**City Garage Fund:** This fund is used to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

**CITY OF PHARR, TX  
GARAGE FUND  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
General Fund	\$ 593,383	\$ 738,400	\$ 738,400	\$ 569,325	\$ 781,500
Utility Fund	66,037	101,400	101,400	95,658	103,200
Bridge Fund	4,155	8,700	8,700	4,232	3,700
Golf Course Fund	552	1,000	1,000	1,671	1,000
CDBG Fund	64	900	900	685	900
PEDC	100	600	600	42	600
Total	<u>\$ 664,292</u>	<u>\$ 851,000</u>	<u>\$ 851,000</u>	<u>\$ 671,613</u>	<u>\$ 890,900</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 224,477	\$ 210,900	\$ 210,900	\$ 214,987	\$ 220,800
Supplies	19	6,200	6,200	1,725	3,600
Maintenance	-	3,000	3,000	-	2,000
Other	3,339	11,300	11,300	4,511	5,000
Vehicle Maintenance	442,389	611,300	611,300	584,269	656,700
Debt Service	252	8,300	8,300	8,132	2,800
Capital Outlay	-	-	-	-	-
Total	<u>\$ 670,476</u>	<u>\$ 851,000</u>	<u>\$ 851,000</u>	<u>\$ 813,625</u>	<u>\$ 890,900</u>
Net Revenues Over/(Under) Expenses	<u>\$ (6,184)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(142,011)</u>	<u>\$ -</u>

## City of Pharr, Texas

Department: Administration			Fund: Garage		
EXPENSES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 156,615	\$ 145,900	\$ 145,900	\$ 159,707	\$ 162,800
Employee Benefits	67,863	65,000	65,000	55,280	58,000
Supplies	19	6,200	6,200	1,725	3,600
Maintenance	-	3,000	3,000	-	2,000
Rentals	-	-	-	-	-
Other Services	3,339	11,300	11,300	4,511	5,000
Vehicle Maintenance	442,389	611,300	611,300	584,269	656,700
Debt Service	252	8,300	8,300	8,132	2,800
Capital Outlay	-	-	-	-	-
Depreciation	27,310	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 697,786</b>	<b>\$ 851,000</b>	<b>\$ 851,000</b>	<b>\$ 813,625</b>	<b>\$ 890,900</b>

### Purpose

Provide preventive maintenance to City vehicles and equipment.

### Main Duties

Change oil, lube, filters, tires, welding, tune ups, battery checks, air condition, and other preventive maintenance and repairs.

### Divisions

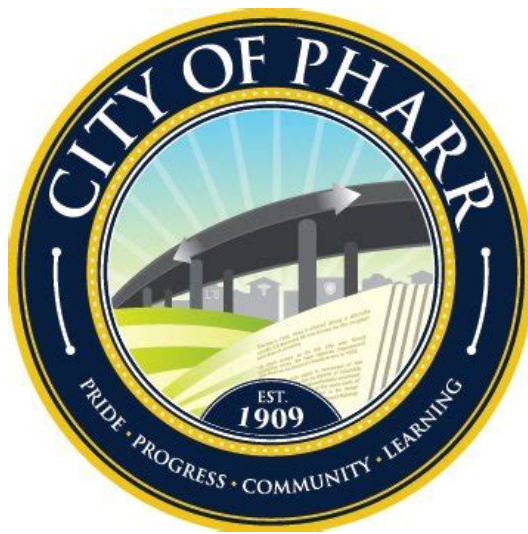
Operations

### Mission Statement

Provide preventive maintenance to the City's fleet as effectively and efficiently as possible.

PERFORMANCE INDICATORS	Actual 2019-2020	Goal 2019-2020	Estimated 2020-2021	Goal 2020-2021
<b>Inputs:</b>				
Full Time Employees	5	5	6	6
Department Expenditures*	\$ 805,492	\$ 842,700	\$ 842,700	\$ 888,100
<b>Outputs:</b>				
Total City Fleet (vehicles)	188	250	194	211
Total City Fleet (mobile)	28	30	29	29
Number of departments divisional services	22	22	22	22
<b>Effectiveness Measures:</b>				
Number of vehicles per mechanic	43	56	37	40
<b>Efficiency Measures:</b>				
Number of jobs completed per mechanic				
Expenditures per capita	\$ 10.11	\$ 10.57	\$ 10.23	\$ 10.79

\* Expenditures excluding Debt Service/Capital Outlay



# COMPONENT UNITS

# Component Units

**Blended Component Units:** Separate legal entities whose governing body is the same or substantially the same as the City's Commission or the component unit provides services entirely to the City.

**Pharr Economic Development Corporation:** is a nonprofit economic development corporation organized for the same purpose as the PEDC 4a but with the legal authority to use sales tax funds for a wider range of projects.

**Tax Increment Reinvestment Zone No. 1:** is a separate entity with its own EIN, whose three of its board members consists of the same members of the City Commission. TIRZ No. 1 was established to provide a financing mechanism to facilitate a high-quality development in the Pharr area.

**Tax Increment Reinvestment Zone No. 2:** is a separate entity with its own EIN, whose three of its board members consists of the same members of the City Commission. TIRZ No. 1 was established to provide a financing mechanism to facilitate a high-quality development in the Pharr area.

**Greater Pharr Chamber of Commerce:** is a separate entity with its own EIN, whose board members consists of members of the community of City of Pharr. The Chamber was created on July 2018 under Section 501 (c) 6 for the purpose of promoting tourism and receives contributions directly from City and PEDC.

**Discretely Component Units:** Separate legal entities in which the primary government is financially accountable and is able to impose will on the organization.

**Pharr Housing Finance Corporation (PHFC):** separate entity created for the purpose of carrying out the purposes of the Texas Housing Finance Corporation Act, Chapter 394.

**PHFC-Jackson Place Apartments:** is a separate entity created for the purpose of holding liability to construct an apartment complex.

**CITY OF PHARR, TX  
BLENDED COMPONENT UNIT  
PEDC II FUND  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Sales Tax	\$ 5,253,545	\$ 5,205,000	\$ 5,205,000	\$ 5,174,000	\$ 5,381,000
Interest	135,405	135,000	135,000	135,000	99,900
Transfer In	1,184,500	-	-	-	-
Debt Proceeds	-	813,000	813,000	-	-
Other	1,240,159	441,800	441,800	1,680,643	250,400
Total	\$ 7,813,609	\$ 6,594,800	\$ 6,594,800	\$ 6,989,643	\$ 5,731,300
<b><u>EXPENSES</u></b>					
Personnel	\$ 496,724	\$ 577,900	\$ 577,900	\$ 466,603	\$ 624,700
Supplies	14,928	23,500	23,500	4,500	23,500
Maintenance	36,056	75,000	75,000	18,108	75,000
Rentals	3,498	4,200	4,200	5,837	7,200
Other Services	842,797	840,300	826,300	590,638	743,100
Vehicle Maintenance	627	1,300	1,300	700	1,800
Debt Service	2,316,389	1,899,900	1,899,900	2,067,662	1,562,700
Capital Outlay	50,583	50,000	50,000	18,000	50,000
Non-Departmental	1,616,354	1,560,200	1,574,200	863,700	1,124,300
Transfers Out	1,649,628	1,562,500	1,562,500	1,562,500	1,519,000
Total	\$ 7,027,584	\$ 6,594,800	\$ 6,594,800	\$ 5,598,248	\$ 5,731,300
Net Revenues Over/(Under) Expenses	\$ 786,025	\$ -	\$ -	\$ 1,391,395	\$ -



## City of Pharr, Texas

**Department: PEDC**

**Function: Economic Development**

**Fund: Administration**

EXPENDITURES	Actual 2018-2019	Original Budget 2019-2020	Amended Budget 2019-2020	Projected Actual 2019-2020	Budget 2020-2021
Salaries	\$ 376,984	\$ 431,700	\$ 431,700	\$ 328,629	\$ 472,300
Employee Benefits	119,740	146,200	146,200	137,974	152,400
Supplies	14,928	23,500	23,500	4,500	23,500
Maintenance	36,056	75,000	75,000	18,108	75,000
Rentals	3,498	4,200	4,200	5,837	7,200
Contractual Services	842,797	840,300	826,300	590,638	743,100
Vehicle Maintenance	627	1,300	1,300	700	1,800
Debt Service	2,316,389	1,899,900	1,899,900	2,067,662	1,562,700
Capital Outlay	50,583	50,000	50,000	18,000	50,000
Non-Departmental	3,265,982	3,122,700	3,136,700	2,426,200	2,643,300
<b>DEPARTMENT TOTAL</b>	<b>\$ 7,027,584</b>	<b>\$ 6,594,800</b>	<b>\$ 6,594,800</b>	<b>\$ 5,598,248</b>	<b>\$ 5,731,300</b>

CITY OF PHARR, TX  
 BLENDED COMPONENT UNIT  
 TAX INCREMENT REINVESTMENT ZONE #1 FUND  
 SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Property Tax	\$ 284,307	\$ 578,400	\$ 578,400	\$ 678,244	\$ 802,700
Other					
Total	<u>\$ 284,307</u>	<u>\$ 578,400</u>	<u>\$ 578,400</u>	<u>\$ 678,244</u>	<u>\$ 802,700</u>
<b><u>EXPENSES</u></b>					
Incentives	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 284,307</u></u>	<u><u>\$ 578,400</u></u>	<u><u>\$ 578,400</u></u>	<u><u>\$ 678,244</u></u>	<u><u>\$ 802,700</u></u>

CITY OF PHARR, TX  
 BLENDED COMPONENT UNIT  
 TAX INCREMENT REINVESTMENT ZONE #2 FUND  
 SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Property Tax	\$ 356,175	\$ 657,500	\$ 657,500	\$ 794,946	\$ 669,200
Other					
Total	<u>\$ 356,175</u>	<u>\$ 657,500</u>	<u>\$ 657,500</u>	<u>\$ 794,946</u>	<u>\$ 669,200</u>
<b><u>EXPENSES</u></b>					
Incentives	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 356,175</u></u>	<u><u>\$ 657,500</u></u>	<u><u>\$ 657,500</u></u>	<u><u>\$ 794,946</u></u>	<u><u>\$ 669,200</u></u>

CITY OF PHARR, TX  
 BLENDED COMPONENT UNIT  
 GREATER PHARR CHAMBER OF COMMERCE  
 SUMMARY OF REVENUES AND EXPENSES

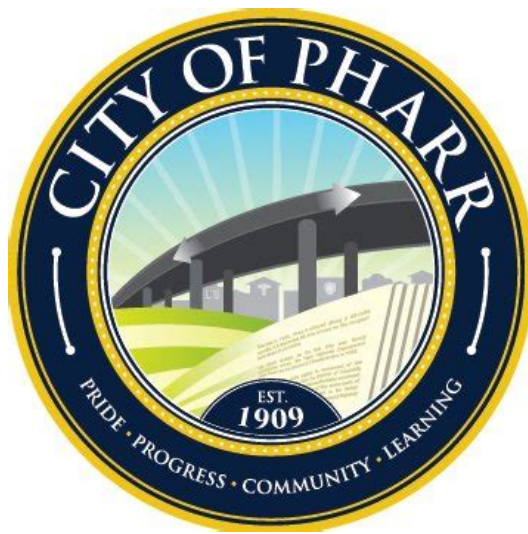
	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Memberships	\$ -	\$ 20,000	\$ 20,000	\$ 30,000	\$ 20,000
Sponsorships	-	50,000	50,000	37,000	28,200
Transfer In	-	210,000	210,000	218,400	218,400
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Total	\$ -	\$ 280,000	\$ 280,000	\$ 285,400	\$ 266,600
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<b><u>EXPENSES</u></b>					
Personnel	\$ -	\$ 153,200	\$ 153,200	\$ 106,630	\$ 179,800
Supplies	-	10,500	10,500	900	10,500
Maintenance	-	3,500	3,500	-	3,500
Rentals	-	1,000	1,000	-	1,000
Other Services	-	76,600	76,600	10,000	71,800
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Total	\$ -	\$ 244,800	\$ 244,800	\$ 117,530	\$ 266,600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Revenues Over/(Under) Expenses	<u>\$ -</u>	<u>\$ 35,200</u>	<u>\$ 35,200</u>	<u>\$ 167,870</u>	<u>\$ -</u>

CITY OF PHARR, TX  
DISCRETE COMPONENT UNIT  
PHARR HOUSING FINANCE CORPORATION  
SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<b><u>REVENUES</u></b>					
Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Other	<u>13,330</u>	<u>12,000</u>	<u>12,000</u>	<u>6,000</u>	<u>6,000</u>
Total	<u>\$ 13,330</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
<b><u>EXPENSES</u></b>					
Professional Fees	<u>1,417,090</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,417,090</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenses	<u>\$ (1,403,760)</u>	<u>\$ (188,000)</u>	<u>\$ (188,000)</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

**CITY OF PHARR, TX  
DISCRETE COMPONENT UNIT  
PHFC/JACKSON PLACE APARTMENTS CORPORATION  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2018-2019</b>	<b>ORIGINAL BUDGET 2019-2020</b>	<b>AMENDED BUDGET 2019-2020</b>	<b>PROJECTED ACTUAL 2019-2020</b>	<b>ORIGINAL BUDGET 2020-2021</b>
<b><u>REVENUES</u></b>					
Rent Revenue	\$ 1,312,293	\$ 1,929,600	\$ 1,929,600	\$ 2,467,155	\$ 2,491,900
Other	<u>90,363</u>	<u>113,500</u>	<u>113,500</u>	<u>157,925</u>	<u>158,000</u>
Total	<u>\$ 1,402,656</u>	<u>\$ 2,043,100</u>	<u>\$ 2,043,100</u>	<u>\$ 2,625,080</u>	<u>\$ 2,649,900</u>
<b><u>EXPENSES</u></b>					
Personnel Services	274,379	261,300	261,300	319,647	275,000
Maintenance	80,014	75,900	75,900	141,210	142,700
Other Services	232,116	244,500	244,500	217,290	220,800
Capital Outlay	3,269,712	-	-	-	-
Debt Service	2,131,469	2,250,200	2,250,200	2,250,200	2,250,100
Other	<u>362,730</u>	<u>330,700</u>	<u>330,700</u>	<u>334,341</u>	<u>334,500</u>
Total	<u>6,350,420</u>	<u>3,162,600</u>	<u>3,162,600</u>	<u>3,262,688</u>	<u>3,223,100</u>
Net Revenues Over/(Under) Expenses	<u>\$ (4,947,764)</u>	<u>\$ (1,119,500)</u>	<u>\$ (1,119,500)</u>	<u>\$ (637,608)</u>	<u>\$ (573,200)</u>





## STATISTICAL SECTION



# Statistical Section

This part of the City of Pharr's Budget Document presents detailed information as a context for understanding what the information in the financial statements presented in the CAFR for FY 2019-2020 says about City of Pharr.

**Financial Trends:** These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

**Revenue Capacity:** These schedules contain information to help the reader assess the City's most significant local revenue sources.

**Debt Capacity:** These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

**Demographic and Economic Information:** These schedules offer demographic and economic indicators to help the reader understand the environment within the City's financial activities take place.

**Operating Information:** These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provide and the activities it performs.

City of Pharr, Texas  
Net Position by Component  
Last Ten Fiscal Years<sup>1</sup>  
(Accrual Basis of Accounting)  
(amount expressed in thousands)

	Fiscal Year									
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental activities										
Net Invested in capital assets	\$ 53,417	\$ 36,205	\$ 36,205	\$ 39,362	\$ 64,274	\$ 62,451	\$ 69,610	\$ 76,686	\$ 72,654	79,387
Restricted	5,234	7,159	23,652	35,796	15,012	18,454	23,585	21,655	31,783	31,481
Unrestricted	18,999	16,463	18,274	8,032	8,951	1,170	2,224	5,954	7,129	3,784
Total governmental activities net position	<u>\$ 77,650</u>	<u>\$ 59,827</u>	<u>\$ 78,131</u>	<u>\$ 83,190</u>	<u>\$ 88,237</u>	<u>\$ 82,075</u>	<u>\$ 95,420</u>	<u>\$ 104,295</u>	<u>\$ 111,566</u>	<u>\$ 114,652</u>
Business-type activities										
Net Invested in capital assets	\$ 82,609	\$ 82,300	\$ 82,757	\$ 86,011	\$ 85,304	\$ 88,401	\$ 91,942	\$ 95,760	\$ 98,709	103,809
Restricted	7,375	10,195	8,529	21,394	18,996	19,603	16,647	13,158	10,459	8,044
Unrestricted	9,691	12,435	15,940	6,013	10,276	10,280	5,994	5,938	10,049	10,570
Total business-type activities net position	<u>\$ 99,675</u>	<u>\$ 104,930</u>	<u>\$ 107,226</u>	<u>\$ 113,418</u>	<u>\$ 114,576</u>	<u>\$ 118,283</u>	<u>\$ 114,583</u>	<u>\$ 114,855</u>	<u>\$ 119,217</u>	<u>\$ 122,423</u>
Primary government										
Net Invested in capital assets	\$ 136,026	\$ 118,505	\$ 118,962	\$ 125,374	\$ 149,577	\$ 150,852	\$ 161,552	\$ 172,445	\$ 171,363	183,197
Restricted	12,609	17,354	32,181	57,191	34,008	38,056	40,232	34,813	42,242	39,525
Unrestricted	28,690	28,898	34,214	14,044	19,227	11,450	8,218	11,892	17,178	14,354
Total primary government net position	<u>\$ 177,325</u>	<u>\$ 164,757</u>	<u>\$ 185,357</u>	<u>\$ 196,609</u>	<u>\$ 202,813</u>	<u>\$ 200,358</u>	<u>\$ 210,002</u>	<u>\$ 219,150</u>	<u>\$ 230,783</u>	<u>\$ 237,076</u>

City of Pharr, Texas  
Changes in Net Position  
Last Ten Fiscal Years<sup>1</sup>  
(Accrual Basis of Accounting)  
(amount expressed in thousands)

<b>Expenses</b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
Governmental activities:										
General government	\$ 8,061	\$ 10,917	\$ 16,251	\$ 9,970	\$ 12,144	\$ 11,091	\$ 12,359	\$ 12,265	\$ 16,369	13,205
Public safety	19,775	21,546	22,427	22,700	21,355	20,581	20,175	25,261	23,813	26,572
Streets	3,102	3,757	4,490	5,330	4,903	7,826	7,834	8,748	1,481	5,242
Sanitation	2,008	2,749	2,699	1,880	2,867	2,636	1,518	647	3,014	3,080
Culture and recreation	3,890	3,239	4,133	4,306	6,155	5,530	5,790	5,358	5,607	7,420
Economic development	-	-	-	8,085	2,590	1,679	3,119	3,445	5,467	4,425
Debt service	885	736	1,293	1,926	1,800	1,629	1,182	1,810	2,192	2,973
Total governmental activities expenses	<u>37,721</u>	<u>42,944</u>	<u>51,293</u>	<u>54,196</u>	<u>51,814</u>	<u>50,973</u>	<u>51,978</u>	<u>57,535</u>	<u>57,943</u>	<u>62,917</u>
Business-type activities:										
Utility	9,140	10,382	11,829	12,241	13,619	14,069	13,981	14,908	13,319	13,582
Pharr Event Center	-	-	-	-	-	727	808	776	769	824
Toll Bridge	3,428	3,082	3,137	3,413	4,822	3,905	3,725	3,768	4,037	4,118
Tierra Del Sol Golf Course	1,035	1,236	1,110	1,279	1,394	1,428	1,338	1,337	1,415	1,536
Total business-type activities expenses	<u>13,603</u>	<u>14,700</u>	<u>16,076</u>	<u>16,933</u>	<u>19,836</u>	<u>20,128</u>	<u>19,851</u>	<u>20,788</u>	<u>19,540</u>	<u>20,060</u>
Total primary government expenses	<u>\$ 51,324</u>	<u>\$ 57,644</u>	<u>\$ 67,369</u>	<u>\$ 71,128</u>	<u>\$ 71,650</u>	<u>\$ 71,101</u>	<u>\$ 71,829</u>	<u>\$ 78,323</u>	<u>\$ 77,483</u>	<u>\$ 82,977</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 1,734	\$ 1,962	\$ 2,014	\$ 1,980	\$ 1,646	\$ 1,431	\$ 2,074	\$ 1,989	\$ 4,210	3,712
Public Safety	999	1,184	1,180	1,210	1,355	1,607	2,953	2,576	-	447
Streets	1,093	782	807	878	859	1,008	1,026	1,048	472	512
Sanitation	3,347	3,560	3,585	3,658	3,825	3,924	4,018	4,079	4,095	4,248
Culture and recreation	128	257	665	579	1,629	582	409	436	390	391
Economic development	-	-	-	-	648	-	-	1,610	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	4,227	3,451	6,221	9,493	3,132	2,568	3,289	3,784	1,014	-
Capital grants and contributions	508	25	59	1,111	1,435	1,477	222	59	2,170	1,911
Total governmental activities program revenues	<u>12,036</u>	<u>11,221</u>	<u>14,531</u>	<u>18,910</u>	<u>14,529</u>	<u>12,597</u>	<u>13,991</u>	<u>15,580</u>	<u>12,351</u>	<u>11,221</u>

Business-type activities:

Charges for services:

Utility	11,892	13,553	13,814	13,977	13,670	12,980	13,751	14,462	13,952	13,956
Boggus Ford Event Center	-	-	-	-	-	434	617	518	341	419
Toll Bridge	10,660	10,415	11,002	11,915	12,572	12,781	13,438	13,905	13,978	14,341
Tierra Del Sol Golf Course	805	812	776	597	786	781	810	876	801	796
Operating grants and contributions	-	-	17	314	-	-	1,812	-	-	-
Capital grants and contributions	2,512	548	316	1,686	919	3,339	842	2,300	2,776	1,911
Total business-type activities program revenues	25,869	25,328	25,926	28,489	27,948	30,315	31,270	32,061	44,199	31,423
Total primary government program revenues	<u>\$ 37,905</u>	<u>\$ 36,549</u>	<u>\$ 40,456</u>	<u>\$ 47,398</u>	<u>\$ 42,477</u>	<u>\$ 42,912</u>	<u>\$ 45,261</u>	<u>\$ 47,641</u>	<u>\$ 56,550</u>	<u>\$ 42,644</u>
Net (expense)/revenue										
Governmental activities	\$ (25,685)	\$ (31,723)	\$ (36,762)	\$ (35,286)	\$ (37,286)	\$ (38,375)	\$ (37,987)	\$ (41,955)	\$ (46,807)	\$ (51,696)
Business-type activities	12,266	10,628	9,850	11,556	8,112	10,186	11,419	11,273	12,308	11,363
Total primary government net expense	<u>\$ (13,419)</u>	<u>\$ (21,095)</u>	<u>\$ (26,913)</u>	<u>\$ (23,730)</u>	<u>\$ (29,174)</u>	<u>\$ (28,189)</u>	<u>\$ (26,568)</u>	<u>\$ (30,681)</u>	<u>\$ (34,499)</u>	<u>\$ (40,333)</u>

**General Revenues and Other Changes in**

**Net Assets**

Governmental activities:

Taxes										
Property taxes	\$ 15,265	\$ 14,984	\$ 15,221	\$ 15,186	\$ 15,812	\$ 16,728	\$ 17,186	\$ 17,875	\$ 19,688	20,759
Sales taxes	10,289	11,838	12,801	13,079	14,557	16,311	16,781	17,082	19,376	21,668
Other Taxes	3,152	2,844	2,232	3,129	3,129	3,605	3,457	3,565	5,534	2,536
Investment earnings	361	440	415	473	401	314	89	241	417	562
Grants, Donations, and Miscellaneous	105	763	1,048	421	198	-	1,763	1,546	721	152
Transfers	<u>1,841</u>	<u>7,214</u>	<u>6,702</u>	<u>6,317</u>	<u>7,682</u>	<u>10,758</u>	<u>11,300</u>	<u>11,175</u>	<u>8,445</u>	<u>8,354</u>
Total governmental activities	<u>31,013</u>	<u>38,083</u>	<u>38,420</u>	<u>38,605</u>	<u>41,780</u>	<u>47,717</u>	<u>50,576</u>	<u>51,484</u>	<u>54,181</u>	<u>54,031</u>
Business-type activities:										
Investment earnings	1,008	795	705	848	848	486	67	112	259	283
Grants, Donations, and Miscellaneous	131	135	22	21	21	65	7	30	5	1
Water Relief Program							(3,750)	-	-	0
Transfers	<u>(1,841)</u>	<u>-</u>	<u>(6,702)</u>	<u>(6,466)</u>	<u>(7,849)</u>	<u>(11,020)</u>	<u>(11,683)</u>	<u>(11,175)</u>	<u>(8,445)</u>	<u>(8,354)</u>
Total business-type activities	<u>(702)</u>	<u>930</u>	<u>(5,975)</u>	<u>(5,598)</u>	<u>(6,981)</u>	<u>(10,469)</u>	<u>(15,359)</u>	<u>(11,033)</u>	<u>(8,181)</u>	<u>(8,070)</u>
Total primary government	<u>\$ 30,311</u>	<u>\$ 39,013</u>	<u>\$ 32,445</u>	<u>\$ 33,008</u>	<u>\$ 34,799</u>	<u>\$ 37,248</u>	<u>\$ 35,217</u>	<u>\$ 40,451</u>	<u>\$ 46,000</u>	<u>\$ 45,961</u>

**Change in Net Position**

Governmental activities	\$ 5,328	\$ 6,360	\$ 1,658	\$ 3,320	\$ 4,494	\$ 9,342	\$ 12,589	\$ 9,530	\$ 7,374	\$ 2,336
Business-type activities	11,564	4,344	3,875	5,958	1,131	(283)	(3,940)	240	4,127	3,293
Total primary government	<u>\$ 16,892</u>	<u>\$ 10,704</u>	<u>\$ 5,532</u>	<u>\$ 9,278</u>	<u>\$ 5,625</u>	<u>\$ 9,059</u>	<u>\$ 8,649</u>	<u>\$ 9,770</u>	<u>\$ 11,501</u>	<u>\$ 5,629</u>

City of Pharr, Texas  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)  
(amount expressed in thousands)

	Fiscal Year									
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>General Fund</b>										
Reserved, Nonspendable, Restricted	\$ 231	\$ 3,354	\$ 20,807	\$ 10,752	\$ 12,879	\$ 12,841	\$ 13,573	\$ 16,422	\$ 12,634	\$ 14,411
Unreserved, undesignated, unassigned	14,901	5,809	748	3,593	219	794	5,839	6,333	3,218	4,560
Designated, Committed, Assigned	-	8,054	9,046	-	-	-	-	-	8,010	5,876
Total general fund	<u>\$ 15,132</u>	<u>\$ 17,217</u>	<u>\$ 30,601</u>	<u>\$ 14,346</u>	<u>\$ 13,098</u>	<u>\$ 13,636</u>	<u>\$ 19,413</u>	<u>\$ 22,755</u>	<u>\$ 23,862</u>	<u>\$ 24,847</u>
<b>All other governmental funds</b>										
Reserved, Nonspendable,	\$ 2,501	\$ -	\$ (1,611)	\$ 1,212	\$ 1,677	\$ 2,405	\$ 3,052	\$ 3,145	\$ 3,074	2,365
Restricted, reported in:					-					
Special revenue funds	-	387	1,339	-	-	-	-	-	4,066	5,913
Debt service fund	-	63	20	-	-	-	-	-	-	627
Economic Development fund	-	3,197	3,085	20,014	23,094	12,169	12,816	12,869	3,320	1,923
Unreserved, unassigned, reported in:										
Special revenue funds	1,086	(2,929)	-	-	-	-	-	-	-	-
Capital projects funds	1,251	-	-	11,747	8,349	10,459	23,198	15,690	24,965	23,229
Debt service funds	-	-	-	37	157	317	203	251	676	-
Economic Development	-	-	-	-	-	-	-	-	-	2,885
Assigned	-	1,943	17,392	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 4,838</u>	<u>\$ 2,661</u>	<u>\$ 20,224</u>	<u>\$ 33,009</u>	<u>\$ 33,278</u>	<u>\$ 25,350</u>	<u>\$ 39,269</u>	<u>\$ 31,955</u>	<u>\$ 36,101</u>	<u>\$ 36,942</u>
 Total governmental fund balances	 <u>\$ 19,970</u>	 <u>\$ 19,878</u>	 <u>\$ 50,825</u>	 <u>\$ 47,355</u>	 <u>\$ 46,376</u>	 <u>\$ 38,986</u>	 <u>\$ 58,681</u>	 <u>\$ 54,709</u>	 <u>\$ 59,963</u>	 <u>\$ 61,789</u>

City of Pharr, Texas  
Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)  
(amount expressed in thousands)

	Fiscal Year									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
<b>Revenues</b>										
Taxes	\$ 29,814	\$ 31,391	\$ 31,504	\$ 33,978	\$ 36,550	\$ 37,335	\$ 38,434	\$ 44,716		44,983
Licenses and permits	762	664	818	762	681	734	657	722		808
Intergovernmental	3,451	6,221	9,521	4,468	2,964	3,289	3,784	1,015		4,037
Charges for services	5,010	5,525	5,778	6,326	5,933	6,048	6,332	6,718		6,374
Fines	914	977	936	1,086	1,178	1,309	1,641	1,068		798
Investment earnings	440	415	474	401	314	89	241	417		562
Miscellaneous	375	692	644	945	368	1,218	12,571	1,191		2,062
Total Revenues	<u>40,766</u>	<u>45,885</u>	<u>49,675</u>	<u>47,966</u>	<u>47,988</u>	<u>50,023</u>	<u>63,661</u>	<u>55,847</u>		<u>59,624</u>
<b>Expenditures</b>										
General government	14,398	13,336	10,337	11,933	10,784	11,498	11,037	16,384		12,218
Public safety	19,963	22,058	22,253	21,439	19,456	21,930	23,572	26,603		28,400
Highways and streets	4,404	7,401	7,056	5,012	8,412	11,107	13,846	8,764		8,696
Health and Welfare	2,555	2,654	2,371	2,758	2,808	2,694	2,408	2,853		2,857
Culture and recreation	6,010	5,524	12,999	6,346	4,867	5,439	7,926	12,253		19,032
Economic development	1,538	2,677	1,163	2,775	1,698	2,720	3,340	8,690		4,717
Debt service - Principal	1,635	2,588	9,339	7,811	7,994	15,162	17,161	12,046		8,622
Debt service - Interest	712	1,156	1,750	1,866	1,636	1,267	2,052	2,393		3,222
Total expenditures	<u>51,215</u>	<u>57,393</u>	<u>67,269</u>	<u>59,940</u>	<u>57,655</u>	<u>71,817</u>	<u>81,342</u>	<u>89,986</u>		<u>87,764</u>
Excess of revenues over (under) expenditures	(10,449)	(11,508)	(17,594)	(11,974)	(9,667)	(21,793)	(17,681)	(34,139)		(28,140)
<b>Other financing sources (uses)</b>										
Transfers in	11,615	42,210	34,633	19,662	21,849	35,719	20,787	37,389		33,431
Transfers out	(4,393)	(35,508)	(28,316)	(11,981)	(11,090)	(24,419)	(9,612)	(29,503)		(25,077)
Proceeds from sale of assets	805	120	551	198	(953)	642	-	-		-
Other Contributions	-	-	-	-	-	-	(9,900)	-		-
Issuance of debt	2,372	30,572	14,306	2,381	480	29,739	11,366	31,810		19,430
Total other financing sources (uses)	<u>10,399</u>	<u>37,395</u>	<u>21,175</u>	<u>10,260</u>	<u>10,286</u>	<u>41,680</u>	<u>12,641</u>	<u>39,696</u>		<u>27,784</u>
<b>Special Items</b>										
Gain/(Loss) on land available for sale valuation	-	-	(6,371)	-	(7,629)	-	1,566	(356)		-
Total special items	<u>-</u>	<u>-</u>	<u>(6,371)</u>	<u>-</u>	<u>(7,629)</u>	<u>-</u>	<u>1,566</u>	<u>(356)</u>		<u>-</u>
Net change in fund balances	<u>\$ (50)</u>	<u>\$ 25,887</u>	<u>\$ (2,790)</u>	<u>\$ (1,714)</u>	<u>\$ (7,010)</u>	<u>\$ 19,887</u>	<u>\$ (3,475)</u>	<u>\$ 5,201</u>		<u>\$ (355)</u>
Debt service as a percentage of noncapital expenditures	4.8%	7.0%	19.7%	19.3%	20.1%	29.7%	30.9%	19.1%		15.6%

City of Pharr, Texas  
Assessed Value and Estimated Value of Taxable Property  
Last Ten Fiscal Years  
(amounts expressed in thousands)

<u>Fiscal Year Ended</u>	<u>Tax Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Minerals</u>	<u>Other</u>	<u>Total Assessed</u>	<u>Less: Ag Loss &amp;Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value<sup>1</sup> as a Percentage of Actual Value</u>
2010	2009	\$ 1,852,609	\$ 528,963	\$ 16,672	\$ 49,303	\$ 242,187	\$ 2,689,735	\$ 527,968	\$ 2,161,766	\$ 0.68	\$ 2,161,766	124.42%
2011	2010	\$ 1,903,835	\$ 561,456	\$ 14,999	\$ 16,865	\$ 265,722	\$ 2,762,876	\$ 591,022	\$ 2,171,854	\$ 0.68	\$ 2,171,854	127.21%
2012	2011	\$ 1,913,524	\$ 574,336	\$ 13,337	\$ 11,027	\$ 256,980	\$ 2,769,204	\$ 604,760	\$ 2,164,444	\$ 0.68	\$ 2,164,444	127.94%
2013	2012	\$ 1,978,273	\$ 591,866	\$ 12,310	\$ 11,038	\$ 265,359	\$ 2,858,847	\$ 662,530	\$ 2,196,317	\$ 0.68	\$ 2,196,317	130.17%
2014	2013	\$ 1,989,015	\$ 623,074	\$ 12,350	\$ 9,132	\$ 320,085	\$ 2,953,655	\$ 687,001	\$ 2,266,654	\$ 0.68	\$ 2,266,654	130.31%
2015	2014	\$ 2,130,562	\$ 665,903	\$ 12,239	\$ 6,201	\$ 316,074	\$ 3,130,979	\$ 753,721	\$ 2,377,258	\$ 0.68	\$ 2,377,258	131.71%
2016	2015	\$ 2,255,602	\$ 734,905	\$ 11,444	\$ 4,972	\$ 377,209	\$ 3,384,132	\$ 812,816	\$ 2,571,316	\$ 0.65	\$ 2,571,316	131.61%
2017	2016	\$ 2,302,343	\$ 826,519	\$ 11,971	\$ 3,175	\$ 374,763	\$ 3,518,771	\$ 827,461	\$ 2,691,310	\$ 0.65	\$ 2,691,310	130.75%
2018	2017	\$ 2,384,074	\$ 951,399	\$ 12,021	\$ 5,914	\$ 385,546	\$ 3,738,955	\$ 896,151	\$ 2,842,804	\$ 0.65	\$ 2,842,804	131.52%
2019	2018	\$ 2,561,140	\$ 1,001,555	\$ 11,949	\$ 4,586	\$ 415,996	\$ 3,995,226	\$ 808,535	\$ 3,186,691	\$ 0.65	\$ 3,186,691	125.37%

Source: Hidalgo County Central Appraisal District

Note: Assessed values are determined as of August 1, and relate to taxes levied on the first day of the following fiscal year. Assessed value is equal to 100% of estimated value. All property is assessed the same rate regardless of real or personal property, commercial, residential, or industrial.

<sup>1</sup>Includes tax-exempt property.

City of Pharr, Texas  
Property Tax Rates<sup>1</sup> and Tax Levies  
Direct and Overlapping<sup>2</sup> Governments  
Last Ten Fiscal Years

Fiscal Year Ending	City of Pharr Tax Rate			Overlapping Tax Rates								
				Drainage District #1			Hidalgo County			P.S.J.A ISD		
	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total
2010	\$ 0.60	\$ 0.078	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.51	\$ 0.08	\$ 0.59	\$ 1.04	\$ 0.17	\$ 1.21
2011	\$ 0.60	\$ 0.078	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2012	\$ 0.60	\$ 0.077	\$ 0.68	\$ 0.05	\$ 0.03	\$ 0.08	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2013	\$ 0.60	\$ 0.077	\$ 0.68	\$ 0.06	\$ 0.04	\$ 0.10	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2014	\$ 0.60	\$ 0.080	\$ 0.68	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2015	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2016	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.23	\$ 1.40
2017	\$ 0.58	\$ 0.070	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.23	\$ 1.40
2018	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.05	\$ 0.58	\$ 1.17	\$ 0.21	\$ 1.38
2019	\$ 0.57	\$ 0.151	\$ 0.72	\$ 0.05	\$ 0.05	\$ 0.11	\$ 0.55	\$ 0.07	\$ 0.62	\$ 1.07	\$ 0.20	\$ 1.27

Fiscal Year Ending	Overlapping Tax Rates							Total						
	South Texas ISD				South Texas College				Direct &					
	Debt				Debt				Overlapping					
	Operating	Service	Total		Operating	Service	Total		Rates					
2010	\$	0.05	\$	-	\$	0.05	\$	0.11	\$	0.04	\$	0.15	\$	2.76
2011	\$	0.05	\$	-	\$	0.05	\$	0.11	\$	0.04	\$	0.15	\$	2.90
2012	\$	0.05	\$	-	\$	0.05	\$	0.11	\$	0.04	\$	0.15	\$	2.90
2013	\$	0.05	\$	-	\$	0.05	\$	0.11	\$	0.04	\$	0.15	\$	2.92
2014	\$	0.05	\$	-	\$	0.05	\$	0.11	\$	0.04	\$	0.15	\$	2.93
2015	\$	0.05	\$	-	\$	0.05	\$	0.14	\$	0.05	\$	0.18	\$	2.93
2016	\$	0.05	\$	-	\$	0.05	\$	0.14	\$	0.05	\$	0.18	\$	2.97
2017	\$	0.05	\$	-	\$	0.05	\$	0.14	\$	0.05	\$	0.18	\$	2.97
2018	\$	0.05	\$	-	\$	0.05	\$	0.14	\$	0.05	\$	0.18	\$	2.94
2019	\$	0.05	\$	-	\$	0.05	\$	0.14	\$	0.04	\$	0.18	\$	2.94

Source: City of Pharr Tax Assessor/Collector, Hidalgo County Tax Office, Pharr-San Juan-Alamo Independent School District, TEA  
Financial Audit Reports

<sup>1</sup>Tax rate is per \$100 of taxable assessed value

<sup>2</sup>Overlapping rates are those of local and county governments that apply to property owners within the City of Pharr. Not all overlapping rates apply to all City of Pharr property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.



City of Pharr, Texas  
Principal Property Taxpayers  
Fiscal Year End 2019 and 2010  
(amounts expressed in thousands)

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
McAllen LEVCAL, LLC	\$ 63,302	1	1.99%	\$ 9,989	6	0.46%
AEP TEXAS INC	\$ 38,920	2	1.22%	\$ -	-	0.00%
46TH STREET INVESTORS & PWIP LLC & ROWLAND ENTERPRISES	\$ 30,402	3	0.95%	\$ 12,368	5	0.57%
HEB Grocery Company LP	\$ 25,057	4	0.79%	\$ 4,546	21	0.21%
WILDER CORPORATION OF DELAWARE	\$ 18,733	5	0.59%	\$ 13,126	4	0.61%
FJRS INVESTMENTS LTD	\$ 11,922	6	0.37%	\$ 4,718	18	0.22%
TX PHARR CASA LLC	\$ 11,448	7	0.36%	\$ -	-	0.00%
TOYOTA OF PHARR SCION OF PHARR	\$ 11,044	8	0.35%	\$ -	-	0.00%
RAY AUDIE E	\$ 10,819	9	0.34%	\$ -	-	0.00%
COSTCO WHOLESALE CORP	\$ 10,600	10	0.33%	\$ -	-	0.00%
AEP TEXAS CENTRAL COMPANY	\$ 10,305	11	0.32%	\$ 13,684	1	0.63%
CLARK KNAPP MOTOR CO LC	\$ 10,177	12	0.32%	\$ -	-	0.00%
COSTCO WHOLESALE CORP	\$ 9,902	13	0.31%	\$ -	-	0.00%
ESPONJAS DEVELOPMENT LTD	\$ 9,632	14	0.30%	\$ -	-	0.00%
LCN ATH GULFPORT (MULTI) LLC	\$ 9,498	15	0.30%	\$ -	-	0.00%
TIME WARNER CABLE TEXAS LLC	\$ 9,427	16	0.30%	\$ -	-	0.00%
BROOK RIDGE MANAGEMENT LLC	\$ 9,058	17	0.28%	\$ 4,923	17	0.23%
LOWE'S HOME CENTERS INC	\$ 8,765	18	0.28%	\$ 6,043	10	0.28%
ROYAL FREIGHT L P	\$ 7,957	19	0.25%	\$ 4,295	22	0.20%
GOLD STAR WAREHOUSING LTD	\$ 7,708	20	0.24%	\$ -	-	0.00%
E & P PROJECTS LLC	\$ 7,026	21	0.22%	\$ -	-	0.00%
JPC CENTER LLC	\$ 7,022	22	0.22%	\$ -	-	0.00%
MATT'S CASH & CARRY	\$ 6,927	23	0.22%	\$ 5,687	11	0.26%
BROOK RIDGE GARDENS LP	\$ 6,909	24	0.22%	\$ -	-	0.00%
KELLY-PHARR INVESTORS LTD	\$ 6,672	25	0.21%	\$ -	-	0.00%
<b>Totals</b>	<b>\$ 359,232</b>		<b>11.3%</b>	<b>\$ 79,379</b>		<b>3.7%</b>
<b>Assessed Taxable Value</b>	<b>\$ 3,186,691</b>			<b>\$ 2,161,766</b>		

City of Pharr, Texas  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(amounts expressed in thousands)

Fiscal Year Ended	Tax Year	Total Tax Levy* for Fiscal Year	Collections within the Fiscal Year of the Levy		Delinquent Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	2009	\$ 14,824	\$ 13,673	92.2%	\$ 859.66	\$ 14,532	98.0%
2011	2010	\$ 14,674	\$ 13,559	92.4%	\$ 706.32	\$ 14,265	97.2%
2012	2011	\$ 14,576	\$ 13,771	94.5%	\$ (0.13)	\$ 13,771	94.5%
2013	2012	\$ 14,935	\$ 14,049	94.1%	\$ 178.69	\$ 14,228	95.3%
2014	2013	\$ 15,413	\$ 14,631	94.9%	\$ 96.26	\$ 14,727	95.6%
2015	2014	\$ 16,431	\$ 15,448	94.0%	\$ 242.87	\$ 15,691	95.5%
2016	2015	\$ 16,952	\$ 15,928	94.0%	\$ 297.72	\$ 16,226	95.7%
2017	2016	\$ 17,654	\$ 16,642	94.3%	\$ 293.29	\$ 16,935	95.9%
2018	2017	\$ 18,625	\$ 17,832	95.7%	\$ 80.13	\$ 17,912	96.2%
2019	2018	\$ 19,456	\$ 18,408	94.6%	\$ 320.57	\$ 18,729	96.3%

\*Tax Levy including modifications throughout the year

Sources: City of Pharr Tax Assessor/Collector  
Hidalgo County Tax Assessor/Collector

City of Pharr, Texas  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years  
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities					Business-Type Activities				Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita <sup>1</sup>
	General	Certificates of Obligation	Notes	Capital Leases	Utility &	Capital Leases	Notes					
	Obligation Bonds				Toll Bridge Bonds/Notes							
2010	\$ 14,395	\$ 2,745	\$ 270	\$ 1,621	\$ 61,345	\$ 713	\$ 1,595	\$ 82,684	0.03%	\$ 1,230		
2011	\$ 15,750	\$ -	\$ -	\$ 2,738	\$ 58,415	\$ 952	\$ -	\$ 77,855	0.04%	\$ 1,106		
2012	\$ 14,300	\$ 7,600	\$ 21,500	\$ 3,405	\$ 55,385	\$ 537	\$ -	\$ 102,726	0.03%	\$ 1,417		
2013	\$ 12,800	\$ 7,300	\$ 28,500	\$ 3,200	\$ 61,000	\$ 463	\$ -	\$ 113,263	0.03%	\$ 1,562		
2014	\$ 11,295	\$ 7,025	\$ 24,064	\$ 4,101	\$ 58,442	\$ 389	\$ -	\$ 105,317	0.03%	\$ 1,452		
2015	\$ 9,710	\$ 6,720	\$ 20,242	\$ 3,413	\$ 55,917	\$ 218	\$ -	\$ 96,219	0.04%	\$ 1,327		
2016	\$ 7,440	\$ 20,705	\$ 14,254	\$ 8,541	\$ 52,092	\$ 27	\$ -	\$ 103,059	0.03%	\$ 1,347		
2017	\$ 6,305	\$ 18,835	\$ 1,121	\$ 6,516	\$ 44,268	\$ 1,783	\$ -	\$ 78,827	0.05%	\$ 1,019		
2018	\$ 5,898	\$ 32,565	\$ 6,819	\$ 7,377	\$ 41,097	\$ 3,539	\$ -	\$ 97,295	0.04%	\$ 1,224		
2019	\$ 4,090	\$ 33,440	\$ 18,700	\$ 7,390	\$ 44,400	\$ 3,830	\$ -	\$ 111,850	0.04%	\$ 1,403		

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup>See the Schedule of Demographic and Economic Statistics for personal income and population data.

City of Pharr, Texas  
Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years  
(amounts expressed in thousands, except per capita amount)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Value<sup>1</sup> of Property</u>	<u>Per Capita<sup>2</sup></u>
2010	\$ 14,395	0.54%	\$ 214.2
2011	\$ 15,750	0.57%	\$ 223.7
2012	\$ 14,300	0.52%	\$ 197.2
2013	\$ 12,800	0.45%	\$ 176.5
2014	\$ 11,295	0.38%	\$ 154.4
2015	\$ 9,710	0.31%	\$ 132.8
2016	\$ 7,440	0.22%	\$ 97.2
2017	\$ 6,305	0.18%	\$ 81.5
2018	\$ 5,898	0.16%	\$ 74.2
2019	\$ 4,090	0.10%	\$ 51.3

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup>See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

<sup>2</sup> Population data can be found in the Schedule of Demographic and Economic Statistics

City of Pharr, Texas  
Direct and Overlapping Governmental Activities Debt  
As of September 30, 2019  
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable<sup>1</sup></u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Hidalgo County	\$ 195,660	8.4%	\$ 16,461
Hidalgo Irrigation District #1	-	-	-
South Texas College	\$ 143,065	102.4%	\$ 146,536
South Texas ISD	-	-	-
Pharr, San Juan, Alamo Independent School District	\$ 325,685	12.8%	\$ 41,689
Overlapping debt			\$ 204,686
City of Pharr direct debt	\$ 42,887	100.0%	\$ 42,887
Total direct and overlapping debt			\$ 247,573

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment.  
Debt outstanding data provided by the county. Data as of 12/31/2010.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the city of Pharr. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

<sup>1</sup>The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the governments boundaries and dividing it by the county's total taxable assessed value.

City of Pharr, Texas  
Legal Debt Margin Information  
Last Ten Fiscal Years  
(amounts expressed in thousands)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Debt Limit	\$ 268,973	\$ 276,288	\$ 276,920	\$ 285,885	\$ 295,366	\$ 313,098	\$ 338,412	400,700	448,005	399,523
Total net debt applicable to limit	<u>14,395</u>	<u>15,750</u>	<u>14,300</u>	<u>12,800</u>	<u>11,295</u>	<u>9,710</u>	<u>7,440</u>	<u>6,819</u>	<u>5,898</u>	<u>4,090</u>
Legal debt margin	<u>\$ 254,578</u>	<u>\$ 260,538</u>	<u>\$ 262,620</u>	<u>\$ 273,085</u>	<u>\$ 284,071</u>	<u>\$ 303,388</u>	<u>\$ 330,972</u>	<u>\$ 393,881</u>	<u>\$ 442,107</u>	<u>\$ 395,433</u>
Total net debt applicable to the limit as a percentage of debt limit	5.4%	5.70%	5.2%	4.5%	3.8%	3.1%	2.2%	1.7%	1.3%	1.0%

Assesed Value	\$ 3,186,691
Add Back: exempt property	808,535
Total Assessed Value	3,995,226
Debt Limit (10% of total assessed value)	399,523
Debt applocable to limit:	
General obligation bonds	<u>4,090</u>
Legal debt margin	<u><u>\$ 395,433</u></u>

Note: Under state finance law, the City of Pharr's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Pharr, Texas  
Pledged Revenue Coverage  
Last Ten Fiscal Years  
(amounts expressed in thousands)

Water & Sewer Revenue Bonds								
Fiscal Year	Utility Sewer Charges and Other		Less: Operating Expenses		Net Available Revenue	Debt Service		Coverage
						Principal	Interest	
2010	\$	12,473	\$	5,750	\$ 6,723	\$ 2,385	\$ 1,749	1.63
2011	\$	13,553	\$	6,946	\$ 6,607	\$ 2,465	\$ 1,670	1.60
2012	\$	13,814	\$	7,465	\$ 6,349	\$ 2,540	\$ 1,598	1.53
2013	\$	13,977	\$	7,043	\$ 6,934	\$ 2,540	\$ 1,618	1.67
2014	\$	13,728	\$	7,862	\$ 5,866	\$ 2,870	\$ 1,675	1.29
2015	\$	12,991	\$	7,966	\$ 5,025	\$ 2,950	\$ 1,600	1.10
2016	\$	13,745	\$	6,315	\$ 7,430	\$ 3,035	\$ 1,675	1.58
2017	\$	14,454	\$	6,387	\$ 8,067	\$ 3,382	\$ 1,643	1.61
2018	\$	13,643	\$	6,590	\$ 7,053	\$ 2,958	\$ 1,070	1.75
2019	\$	14,132	\$	6,886	\$ 7,246	\$ 3,084	\$ 880.47	1.83

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Utility charges and other revenues include only utility service charges, investment earnings, and tap fees. Operating expenses do not include interest or depreciation. Historical information taken from prior financial reports.

City of Pharr, Texas  
Demographic and Economic Statistics  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Population<sup>1</sup></b>	<b>Median Household Income</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>Education Level in Years of Formal Schooling<sup>2</sup></b>	<b>School Enrollment<sup>3</sup></b>	<b>Unemployment Rate<sup>4</sup></b>
2010	67,217	28,000	11,421	27.1	58.1%	31,329	10.5%
2011	70,400	28,000	11,420	27.1	58.1%	31,508	10.7%
2012	72,513	30,486	12,328	27.3	59.7%	31,633	8.4%
2013	73,138	30,486	12,328	28.0	59.7%	32,050	9.3%
2014	73,138	32,087	12,964	28.3	61.3%	32,287	7.9%
2015	75,382	34,655	12,694	27.6	61.3%	32,519	7.1%
2016	76,538	34,708	13,713	27.6*	62.0%	33,501	6.7%
2017	77,320	36,501	13,724	31.1	62.8%	32,838	7.7%
2018	79,487	39,445	14,826	31.1	63.3%	32,631	7.3%
2019	79,707	39,372	14,655	28.7	63.6%	32,481	6.4%

Data Sources: U.S. Census, Texas Workforce Commission, U.S. Bureau of Labor Statistics, and PSJA ISD

<sup>1</sup>Population data from 2004 to 2007 taken from Planning/Zoning department. 2010 population estimate based on percentage increase of US Census Bureau totals for 2008 and 2009. 2011 population estimate based on percentage increase of US Census Bureau totals for 2009 and 2010. 2012 population estimate based on percentage increase of US Census Bureau totals for 2010 and 2011. 2013 population estimate based on percentage Increase of US Census Bureau totals for 2011 and 2012.

<sup>2</sup>Represents population age 25 or greater that has graduated from high school.

<sup>3</sup>School Enrollment data includes enrollment for Pharr San Juan and Alamo School District. (As of 12/26/2019)

<sup>4</sup>Unemployment rate as of September 2018. (Source: Workforce Solutions)

\* Data Not Available



City of Pharr, Texas  
Principal Employers  
Fiscal Year Ending 2019 and 2010

2019			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment<sup>1</sup></u>
Pharr-San Juan-Alamo ISD	4,624	1	14.66%
City of Pharr	835	2	2.65%
Ticketmaster	618	3	1.96%
Maximus	547	4	1.73%
Walmart	376	5	1.19%
Atento	360	6	1.14%
Lacks	300	7	0.95%
HEB Food Stores	290	8	0.92%
VDP Healthcare	250	9	0.79%
Home Depot	150	10	0.48%
<b>Total</b>	<b><u>8,350</u></b>		<b><u>26.46%</u></b>

2010			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Pharr-San Juan - Alamo ISD	4,500	1	20.07%
Convergys	1,154	2	5.15%
Valley View ISD	863	3	3.85%
VDP Healthcare	675	4	3.01%
City of Pharr	487	5	2.17%
Lack's	365	6	1.63%
Royal Freight	354	7	1.58%
Texas Department of Transportation	345	8	1.54%
HEB	340	9	1.52%
Limon Masonry	315	10	1.40%
<b>Total</b>	<b><u>9,398</u></b>		<b><u>38.92%</u></b>

Source: Workforce Solutions Lower RGV

\* Information was not tracked to provide stated information.

City of Pharr, Texas  
Full-Time Equivalent City Government Employees by Function  
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>GENERAL FUND</b>										
City Manager	8.0	7.5	9.5	8.5	15.0	9.0	7.0	8.0	8.0	11.0
Finance	9.0	9.0	14.0	14.0	14.0	12.0	10.0	8.0	8.0	9.0
Police Department	160.0	172.0	174.5	176.5	186.5	178.5	183.0	169.0	169.0	168.0
Traffic Safety	16.0	16.0	17.0	17.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0
Municipal Court	6.5	7.5	7.5	8.0	7.0	8.0	9.0	10.0	10.0	9.0
Fire Protection	65.0	74.0	73.0	78.0	82.0	80.0	80.0	80.0	80.0	83.0
Street Maintenance	31.0	33.0	32.0	32.0	48.0	50.0	63.0	53.0	53.0	50.0
Information Technology	0.0	2.5	2.0	5.0	10.0	12.5	19.5	13.5	13.5	14.0
Media	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.0	8.0	14.0
Municipal Library	22.5	22.5	22.5	23.5	25.0	23.5	27.5	27.5	27.5	30.0
Parks & Recreation	102.0	64.3	68.1	62.1	56.8	112.6	31.0	54.0	54.0	53.0
Communication	0.0	0.0	0.0	0.0	0.0	0.0	6.0	23.0	23.0	25.0
Human Resources	0.0	0.0	0.0	0.0	0.0	4.0	6.0	8.0	8.0	7.0
Planning & Community Dev	18.5	18.5	18.5	20.0	22.5	23.0	23.0	24.0	24.0	23.0
Engineer	0.0	0.0	4.0	5.5	4.5	6.5	7.5	8.5	8.5	7.0
<b>Total General Fund</b>	<b>446.0</b>	<b>433.8</b>	<b>449.6</b>	<b>457.1</b>	<b>479.6</b>	<b>527.9</b>	<b>477.5</b>	<b>496.5</b>	<b>496.5</b>	<b>505.0</b>
<b>UTILITY FUND</b>										
Administrative	9.5	9.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	10.0
Water Production	10.0	10.0	10.0	13.0	15.0	15.0	15.0	15.0	15.0	15.0
Water Distribution	23.5	24.0	26.5	27.0	30.5	30.5	28.5	32.5	32.5	30.0
Water Treatment Plant	13.0	13.0	17.0	18.0	19.0	19.0	19.0	19.0	19.0	15.0
Lift Station	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Utility Fund</b>	<b>57.0</b>	<b>57.0</b>	<b>62.5</b>	<b>67.0</b>	<b>73.5</b>	<b>73.5</b>	<b>71.5</b>	<b>76.5</b>	<b>76.5</b>	<b>70.0</b>
<b>INTERNAL SERVICE FUND</b>										
Chief Mechanic	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborers	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
<b>Total Internal Svc Fund</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>OTHER</b>										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Others	24.5	24.0	22.0	22.0	27.0	23.5	23.5	19.0	19.0	21.0
<b>Total Int'l Bridge</b>	<b>25.5</b>	<b>25.0</b>	<b>23.0</b>	<b>23.0</b>	<b>28.0</b>	<b>24.5</b>	<b>24.5</b>	<b>20.0</b>	<b>20.0</b>	<b>22.0</b>
<b>OTHER</b>										
CDBG	5.5	5.5	4.5	3.5	4.0	0.0	0.0	5.0	4.0	6.0
Golf Course	15.0	15.5	15.5	17.0	23.5	20.5	22.0	24.0	24.0	24.0
Events Center	0.0	0.0	6.4	8.0	17.5	18.5	4.0	4.0	4.0	5.0
<b>Total Other</b>	<b>20.5</b>	<b>21.0</b>	<b>26.4</b>	<b>28.5</b>	<b>45.0</b>	<b>45.0</b>	<b>40.5</b>	<b>33.0</b>	<b>32.0</b>	<b>35.0</b>
<b>GRAND TOTAL</b>	<b>553.0</b>	<b>540.8</b>	<b>565.5</b>	<b>580.6</b>	<b>631.1</b>	<b>675.9</b>	<b>619.0</b>	<b>631.0</b>	<b>630.0</b>	<b>637.0</b>

Source: City of Pharr Budget Reports

City of Pharr, Texas  
Operating Indicators by Function  
Last Ten Fiscal Years

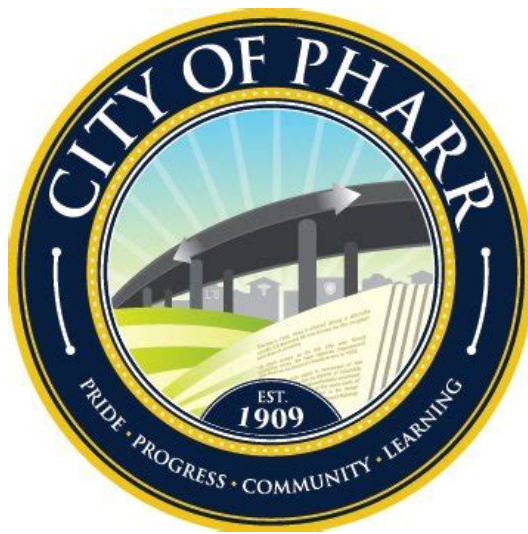
Function	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Police										
Physical arrests	15,660	3,395	3,477	2,197	3,573	2,423	1,805	2,150	3,215	1,596
Parking & Traffic Violations	12,556	10,742	9,654	12,607	12,893	19,628	13,684	12,543	13,523	11,636
Fire										
Number of calls answered	2,144	2,018	1,850	2,491	2,488	2,899	2,926	1,527	1,711	2,714
Inspections	1,160	1,842	2,620	2,263	2,942	2,184	2,675	2,197	2,273	631
Highways and streets										
Street resurfacing (miles)	9	9	7	6.44	7.31	1.41	10	8	8	8
Potholes repaired	775	4000	1500	545	1297	506	3089	3947	1801	1801
International Bridge										
Car Crossings	1,264,573	1,038,430	946,847	937,829	866,328	794,930	865,200	843,452	856,392	677,062
Truck Crossings	447,122	440,705	463,714	485,299	508,180	523,373	548,172	566,918	578,617	623,155
Culture and recreation										
Pharr Events Center	50	20	72	60	91	69	160	74	76	54
Other Community Center Events	378	329	703	442	unknown	unkown	382	41	unkown	
Water										
New connections	278	428	304	372	256	303	447	425	420	340
Water mains breaks	711	768	~1365	~1625	~1642	~1726	1,410	1,107	1,107	739
Average daily consumption (millions of gallons)	6.3 MGD	6.6 MGD	7.0 MGD	6.9 MGD	7.1 MGD	6.46 MGD	6.7 MGD	5.4 MGD	7 MGD	7.34 MGD
Wastewater										
Average daily sewage treatment (thousands of gallons)	4.76MGD	4.9 MGD	4.9MGD	4.8 MGD	5.1 MGD	5.2 MGD	4.9 MGD	4.8 MGD	4.57 MGD	4.97 MGD

Sources: Various City Departments

City of Pharr, Texas  
Capital Asset Statistics by Function  
Last Ten Fiscal Years

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Public Safety										
Police:										
Stations	2	2	2	2	2	2	2	3	3	3
Patrol units	128	125	62	61	68	68	83	93	98	100
Fire stations	3	3	3	3	3	3	3	3	3	3
Highways and streets										
Streets (miles)	214	214	214	214	214	214	214	214	214	348
Streetlights	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown
Traffic signals	56	58	61	68	72	75	77	77	77	100
Culture and recreation										
Parks Acreage (Developed)	57	57	79	46	57	57	57	57	57	127
Swimming pools	-	-	-	1	1	1	1	1	1	1
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community and Convention Centers	4	4	4	4	4	4	7	7	7	7
Water										
Water mains (miles)	313	325	~304	~304	~303	~304	~350.84	~356	~356	351
Fire hydrants	1,946	1,946	~2,214	~2,214	~2,213	~2,214	~2,563	~2219	~2219	2,819
Maximum daily capacity (thousands of gallons)	9.9 MGD	10 MGD	10 MGD	10 MGD	19 MGD	20 MGD	20 MGD	19MGD	19MGD	19MGD
Sewer										
Sanitary sewers (miles)	266	269	267	~267	~266	~267	~273.55	~280	~280	273.6
Storm sewers (miles)	94.43	97.2	Unknown	96.63	95.63	95.64	97.34	98	98	97
Maximum daily treatment capacity (thousands of gallons)	5.3 MGD	8 MGD	8 MGD	7.4 MGD	6.4 MGD	7.3 MGD	6.44 MGD	8 MGD	8 MGD	8 MGD

Sources: Various City Departments



## OTHER SUPPLEMENTARY INFORMATION



City of Pharr, Texas  
Financial Management Policy Statements

The City of Pharr, Texas' Financial Management Policy Statements have been developed to provide a sound financial management foundation upon which decisions shall be made that result in the effective management of its resources and provide reasonable assurance as to its long-term financial stability.

## **OPERATING BUDGETARY POLICIES**

### Fiscal Year

The City's fiscal year has been established as the period beginning October 1<sup>st</sup> and ending September 30<sup>th</sup> of the subsequent year.

### Budget Preparation Guidance

The City budget will be prepared in accordance with State Law, City Charter, and standards established by both Governmental Accounting Standards Board and the Government Finance Officers Association (GFOA). The budget will be comprehensive in nature and address all revenue and expense related funds of the City.

### GFOA Distinguished Budget Program

The City will submit its official budget each year to the GFOA with an application for the Distinguished Budget Program. This will be the third year that the City submits an official budget and participate in the program. We have received the budget award the previous two fiscal years and we believe that this budget continues to meet the GFOA requirements.

### Designated Budget Officer

The City of Pharr does not have a formal budget department. The primary responsibility for the budget process has been given to the City Manager and delegated to the Finance Director. The City Manager, designated as the City Budget Officer, is responsible for the development of the annual budget to be submitted to the City Commission for approval and adoption.

### Funds Included in the Annual Budget

Annual appropriated budgets are adopted for all funds with revenue and expenditure activities. The budget shall include all of the City's governmental; fiduciary, and proprietary funds.

The governmental funds consist of the general fund, the special revenue funds, the debt service fund, and the capital projects fund. There are currently no fiduciary funds. The proprietary funds consist of enterprise and internal service funds.

### Basis of Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. The legal basis of accounting for budgetary purposes within the governmental funds, consistent with generally accepted accounting principles, is the modified accrual basis. The proprietary and fiduciary funds are budgeted, using the accrual basis of accounting. Under accrual accounting, transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of related cash flows. On the other hand, under the modified accrual basis, not only must the underlying revenue transaction have occurred but also the related cash flow must take place within a short-enough period to have an effect on current spendable resources. Therefore, revenues must be both measurable and available when an event or transaction is expected to draw upon current spendable resources. Transfers are recognized in the accounting period in which the interfund receivable and payable arises. This basis of accounting is the same basis used in the year-end audited financial statements.

### Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss and unauthorized use, and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that (1) the cost of controls should not exceed the benefits likely to be derived, and (2) the evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The auditors believe that the City's internal controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Key controls are evaluated continually.

Budgetary control is maintained through a monthly line-item review by all departments. A reminder is sent to all department managers on the need to analyze their monthly financial reports. Monthly reports are available for each department reflecting current and accumulated expenditures as well as the percent of budget expenditures compared to percent of current year. A member of the accounting team identifies possible future overruns and communicates that information to the department managers for correction.

### Balance Budget

The Budget Officer is required to submit a balanced budget. A balanced budget is one in which total financial resources available, including prior year's ending financial resources plus projected resources, are equal to or greater than the budgeted expenditures/expenses. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations may be necessary. When appropriate, The City will use funds from the Fund Balance to balance the budget. The City will avoid budgetary practices that raise the level of current expenditures/expenses to the point that future years' operations are placed in jeopardy.

### Budgeted Tax Rates

Prior to adopting the budget tax rate, including the levy, the City Commission shall hold a public hearing according to the dates established in the budget calendar. The City Commission shall provide for public notice of the date, time and location of the hearing.



### Public Hearings, Accessibility of Budget to the Public

The City's policy is to have at least one public hearing on the proposed budget at a duly advertised public meeting. The public meeting will be advertised at least one week prior to the budget being finally adopted. The Officer shall file the final proposed budget with the City Secretary, Library, and post it online soon after the City Commission adopts it. The budget shall be available for inspection by any taxpayer.

## **THE BUDGET PROCESS**

### Original Budget

The budget process for developing, adopting, and implementing the budget includes the following:

Annual budgets are legally adopted for all funds of the City that have revenue and expenditure related activities. The City Charter states that between sixty (60) and ninety (90) days prior to the end of the fiscal year, the City Manager is required to submit to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes the proposed expenditures/expenses and the proposed method to finance them.

At the inception of the budget process, a budget calendar is prepared, which presents in chronological order, specific events that take place during the process as well as the timing of each. The budget calendar for this year's process immediately follows this discussion of policies and procedures.

Dates for public hearings, the purpose of which are to obtain taxpayer's comments, are set by the Board of Commissioners at the time the budget is submitted to that body. The Board Commissioners may add to, subtract from or change appropriations, but may not change the form of the proposed budget. Any changes must be within the revenue and reserves estimated as available by the City Manager. Prior to September 25 of each year, the budget is legally enacted through the passage of an ordinance.

The appropriated budget is prepared by fund and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

During April and May of each year, department managers prepare departmental budget requests for which each is responsible. During the month of June, budget hearings are held with the department managers. Following the budget hearings with the department managers, the Budget Officer makes any changes to their requests, which he/she deems appropriate. The result is the Officer's recommended budget. During the mid-to-latter part of July, the Officer presents his recommended budget to the City Commission in budget workshops. As a result of the City Commission's comments during these workshops, changes are made to the Officer's recommended budget. The budget reflecting these changes is the proposed budget.

Prior to September 1<sup>st</sup> of each year, The Officer is required to submit to the City Commission a proposed budget for the fiscal year beginning on the following October 1<sup>st</sup>. The target due date for submitting the proposed budget, resulting from budget workshop hearings, shall be no later than two to three weeks before the end of the fiscal year. The final budget, which is to be considered for adoption, shall be submitted no later than one week before the end of the fiscal year.

Prior to October 1<sup>st</sup>, the City Commission through the passage of an ordinance legally enacts the budget. The budget will be implemented on October 1<sup>st</sup>. The ordinance approving and adopting the budget appropriates spending limits at the fund level.

#### Revisions to the Adopted Budget

At any time during the fiscal year, the City Manager can reallocate expenditures within a fund without the approval of the Board of Commissioners. However, any revisions to the budget which increase the total budgeted expenditures/expenses within any fund must be approved by the Board of Commissioners.

#### Monitoring Compliance with the Budget

Reports comparing actual revenues and expenditures/expenses to budgeted amounts are prepared and carefully monitored monthly in order to determine whether estimated revenues are performing at or above levels budgeted and to ascertain that expenditures/expenses are in compliance with legally-adopted budget appropriations.

#### Duration of Budgeted Revenues and Appropriations

Budgeted revenues and appropriations lapse at the end of each fiscal year.

## **REVENUES POLICIES**

#### Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which adversely impact that source.

#### User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services, excluding credit card usage and several recreation programs.

The City Commission shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Currently, the Utility Fund will transfer funds to the General Fund an amount equal to that which is estimated to be comparable with the resources it uses. No more than 20% of City Manager's Office and Administrative Services, no more than 20% of Finance Department, no more than 10% of Innovation and Technology Departmental expenditures and 10% of Planning and Community Development's budgeted departmental expenditures.

#### Cost Accounting

It is the policy of the City to allocate to each department level, costs to the extent that it is practical and in accordance with the cost/benefit approach of accounting.

### Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Pharr citizens.

### Utility/Enterprise Funds User Fees

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

### Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

### Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

### Revenues Over Expenses - Stated Funds

All revenues over the required amount for the continued operations of the Bridge Fund will be transferred to the General Fund as per provision of Bond Ordinance 2005-51, Section 25, Subsection i.vi.

All revenues over the required amount for the continued operations of the Garage Fund and Golf Course Fund will be transferred to the General Fund.

### Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

### Departmental Miscellaneous Revenue Accounts

Departments which receive miscellaneous revenue for a purpose that is intended to be used by that department for minor activities shall be allowed to use those funds to the extent that they are available. These funds will not carry over to another fiscal year.

## EXPENDITURES/EXPENSES POLICES

### Current Funding Basis

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Retained Earnings Policy Statements).

### Avoidance of Operating Deficits

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fees increases, or use of fund balance within the Fund Balance/Retained Earnings Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

### Priority in Applying Restricted vs Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the City typically first applies restricted resources, as appropriate opportunities arise, but reserves the right to selectively defer the use thereof to a future project or replacement equipment acquisition.

### Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

### Periodic Program Reviews

The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. The privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

### Encumbrances and Uncompleted Projects

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is an extension of formal budgetary integration in governmental funds. Although appropriations lapse at year-end for annually budgeted funds, the City honors encumbrances outstanding at year-end. Since these commitments will be honored during the subsequent year, outstanding encumbrances at year-end should be included in the subsequent year's budget.

### Purchasing

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City Ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.

## FUND BALANCE/RETAINED EARNINGS POLICIES

### General Fund Committed Balance

The City shall strive to maintain the General Fund (not the combined reporting General Fund which consists of the Payroll, Contingency, and the General Funds) committed fund balance at **90 days (25%)** of the current year's original budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchase, major one-time budgeted activities, economic incentive payouts, and the annual transfer from the General Fund to the other funds (Charter mandated contingency funding will not take place so long as the contingency fund is fully funded).

### Retained Earnings of Other Operating Funds

In enterprise operating funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls.

- ✚ Utility Fund, an operating reserve will be established and maintained at 120 days of the current year's original budget appropriation for operation and maintenance, which is defined as the total budget less debt service and capital project expenditures.

- ✚ The Bridge Fund's contingency account will be equal to the annual operating cost (expenses minus long-term debt and minus non-operating General Fund transfers) plus one year of the highest long-term debt service payment (principal and interest).

### Use of Fund Balance/Retained Earnings

Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. The use of these funds will be approved by the City Commission.

Use of Unreserved Fund Balance/Retained Earnings will be disclosed to the Commission. If the required amounts go below the stated Policy amount, the City will set aside a sufficient portion of the upcoming fiscal year's budget to meet the required reserve amount.

Any surpluses realized at year end shall be used first to meet reserve policies, then capital replacement purposes, than retirement/extinguishing of debt.

### Retained Earnings of Internal Service Funds

The City shall not regularly maintain positive retained earnings in excess of 10 percent of the current year's operation and maintenance expense in an internal service fund. Normally, when an internal service fund's retained earnings exceed 10 percent, the City shall reduce the charges for services provided by the internal service fund to other City operating funds.

### Debt Service Funds

The City shall maintain sufficient reserves in its debt service funds, which shall equal or exceed the reserve fund balances required by bond ordinances, consistent with the covenants in the bond ordinances pertaining to the tax-exempt status of such bonds.

## CAPITAL IMPROVEMENTS POLICIES

### Capital Improvements Planning

The City shall review annually the needs for capital improvements and equipment the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project all operation, maintenance and replacement costs shall be fully expended.

### Long-Term, Capital Planning

A five-year capital improvement plan will be developed. This plan will be prioritized based on an analysis of current needs and resource availability.

### Capital Project Funding

No capital improvement project will begin without sufficient funding. Funding will be monitored quarterly to ensure project overruns are not funded to the detriment of the fund balance/retained earnings unreserved/undesignated policies.

### Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.

### Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/retained earnings as allowed by the Fund Balance/Retained Earnings Policy; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Management Policies.

## DEBT MANAGEMENT POLICIES

### Capital Improvement Plan

Major capital improvements will normally be funded through the issuance of long-term debt.

### Debt Policies

The City will limit the issuance of long-term debt to only those capital projects that cannot be funded from current revenues. At no time will the Fund Balance/Retained Earnings be depleted to a point below the City's policy for any project or purpose.

### Debt Term Limitation

The City will not issue long-term debt for a period longer than the estimated useful life of the capital asset.

### Use of Long-Term Debt for Maintenance & Operating Cost

The City will not utilize long-term debt to finance recurring maintenance and operating costs.

### Debt Structure

Generally, the City shall issue bonds with an average life of no greater than 10.5 years for general obligation bonds and no greater than 12.0 years for revenue bonds. The structure should approximate level principal or general obligation bonds and level debt service for revenue bonds. There shall be no debt structures, which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. Except for economic development projects with an expected quick turnaround, there shall be no “balloon” bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term, unless dealing with economic/industrial development activity. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

### Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

### Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue and the associated costs warrants a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

### Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody’s, Standard & Poor’s, and Fitch, as recommended by the City’s financial advisor.

## **CONTINUING DISLCOSURE**

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City’s outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff, with the assistance of the City’s financial advisors and, if necessary, the City’s bond counsel, will undertake to update financial and pertinent credit information within six months of the end of the City’s fiscal year and at such other times as may be indicated by material changes in the City’s financial situation.

### **GENERAL**

These Procedures for Post-Issuance Compliance (the “Procedures”) are for the purpose of maintaining and evidencing compliance with the federal tax requirements that apply to the bond financings of the City of Pharr, Texas (the “City”). In furtherance of such purposes the City has implemented these Procedures with respect to the following:

- ✓ General record-keeping and record retention
- ✓ Timely return filings
- ✓ Proper and timely use of bond proceeds and proper use of bond-financed property
- ✓ Arbitrage – yield restriction and rebate
- ✓ Reissuance requirements
- ✓ Corrective action

These Procedures apply to any obligations to which sections 103 and 141 through 150 of the Internal Revenue Code of 1986 (the “Code”) are applicable, whether or not such obligations are in fact tax-exempt. For example, these Procedures will be followed with respect to any issue of tax credit bonds to which such sections of the Code apply. It is the intention of the City to modify or amend these Procedures in the future in order to comply with any requirements set forth in subsequent rulings and other advice published by the Internal Revenue Service (the “Service” or the “IRS”), as such authorities may apply to the City and its obligations.

## RESPONSIBLE PARTIES

The City acknowledges that, as the issuer of debt obligations subject to the Code, it is responsible for post-issuance compliance with respect to such debt obligations. Finance Director of the City has general oversight of the post-issuance compliance of bond financings. In addition, the following parties are responsible for the duties listed next to their title:

Finance Director

- Oversees of all financial functions of the City

Senior Accountant

- Responsible for all accounting functions of the City

Finance Director/City Manager

- Responsible for banking, cash management, investment, and certain debt administration activities of the City

Senior Accountant

- Responsible for the cataloguing and storage of various financial records of the City

Parties responsible for the financing aspects and the operations aspects of bond-financed facilities will coordinate efforts to ensure that any actions taken with respect to a bond-financed facility will be in compliance with the requirements of the Code. The City will provide training and/or make available educational materials regarding compliance requirements (e.g., private use requirements) to the parties responsible for the oversight of bond-financed facilities.



## GENERAL RECORDKEEPING & RECORD RETENTION

General record retention duties are the responsibility of City Secretary.

Finance Director will maintain a copy of the following documents on file at all times:

- ✓ Audited Financial Statements
- ✓ Reports of any examinations by the Internal Revenue Service of the City's financings

With respect to each issue of obligations, Finance Director will retain the following for the life of the obligations (including the life of any obligations issued to refund the original debt) plus three years:

- ✓ Bond transcript, including authorizing documents, offering document, the federal tax certificate and certificates regarding issue price
- ✓ Minutes and resolution(s) authorizing the issue
- ✓ Any formal elections (e.g., election to employ an accounting methodology other than specific tracing)
  
- ✓ Records relating to the payment of debt service (including credit enhancement)
- ✓ Documentation relating to investments and arbitrage compliance, as described in the "Recordkeeping" section of "Arbitrage – Yield Restriction and Rebate" below
- ✓ Documentary evidence of when and for what purpose the bond proceeds were expended, as described in the "Recordkeeping" section of "Expenditures of Bond Proceeds" below
- ✓ Any grant requests or fundraising materials and documentation of grants or fundraising receipts relating to projects that also may be financed, in whole or in part, with bond proceeds
- ✓ Any agreement of a type described in the "Special Legal Entitlements that Can Create Private Business Use" section of "Private Business Use" that relates to a bond-financed facility
- ✓ Bond paying agent/trustee statements
- ✓ Rebate compliance reports
- ✓ Related IRS filings (e.g., Form 8038-T Rebate)
- ✓ IRS correspondence regarding such issue
- ✓ Other documentation (including written advice of bond counsel) material to the particular requirements that are applicable to the tax status of the financing

Documents may be retained as hard copies or in an electronic format (in accordance with Revenue Procedure 97-22, 1997-1 C.B. 652), so long as such documents are retained in organized, accessible format that preserves the accuracy of such documents.

## RETURN FILINGS

Finance Director will be responsible for the timely filing of the Form 8038-G information report (or such other series 8038 form as may be applicable to a specific issue of bonds) with the Service, which filing may be completed by bond counsel after the issuance of the obligations. The City must file a separate Form 8038-G for each issue of bonds not later than the 15<sup>th</sup> day of the second calendar month after the close of the calendar quarter in which the bonds are issued.

## EXPENDITURE OF BOND PROCEEDS

### General

Finance Director is responsible for oversight of the expenditure of bond proceeds, including monitoring whether such expenditures are made in a timely manner for the purposes for which the bonds were authorized in order to qualify for rebate exceptions set forth in the Code and Regulations and whether investments of unexpended bond proceeds continue to qualify for temporary period exceptions to yield-restriction requirements. Bond counsel may be consulted regarding allocation of expenditures between each bond issue to ensure timely expenditure of bond proceeds.

Additionally, Finance Director will monitor compliance with the requirement of the Regulations that proceeds of a bond issue are to be allocated to expenditures by 18 months after the later of the date the expenditure was made or the date the project is placed in service (and in no event later than 60 days after the earlier of (i) the fifth anniversary of the issue date or (ii) retirement of the issue).

With respect to the reimbursement of any expenditure paid prior to the date of issue of the bonds, Finance Director will monitor compliance with the requirement of the Regulations that such reimbursement allocation to bond proceeds is made not later than 18 months after the later of (i) the date the original expenditure is made or (ii) the date the project is placed in service or abandoned, but in no event more than three years after the original expenditure is paid.

Furthermore, Finance Director will monitor compliance with the requirement of the Regulations that such reimbursement allocation is for the reimbursement of expenditures paid on or after 60 days prior to the date of a reimbursement resolution (including for this purpose a bond order).

### Recordkeeping

With respect to each issue of obligations, the City will retain the following for the life of the obligations plus three years:

- ✓ Documentation of allocation of bond proceeds to expenditures (e.g., allocation of bond proceeds for expenditures for the construction, renovation or purchase of facilities)
- ✓ Documentation of allocations of bond proceeds to bond issuance costs
- ✓ Copies of all requisitions draw schedules, draw requests, invoices, bills, and cancelled checks related to bond proceeds spent during the construction period
- ✓ Copies of all contracts entered into for the construction, renovation or purchase of bond-financed facilities
- ✓ Records of expenditure reimbursements incurred prior to issuing bonds for bond-financed facilities
- ✓ List or schedule of all bond-financed facilities or equipment
- ✓ Depreciation schedules, if any, for bond-financed depreciable property
- ✓ Documentation of any purchase or sale of bond-financed assets

Documents may be retained as hard copies or in an electronic format (in accordance with Revenue Procedure 97-22, 1997-1 C.B. 652), so long as such documents are retained in organized, accessible format that preserves the accuracy of such documents.

## PRIVATE BUSINESS USE

### General

To confirm that the bonds serve governmental purposes rather than providing proscribed benefits to nongovernmental persons engaged in “private business” activity, it must be determined whether the City expects that there will be any private business use of the proceeds of the bonds. Private business use exists if more than five percent (and, in certain circumstances, ten percent) of the proceeds of the issue or the property to be financed by the bond proceeds are used directly or indirectly by any nongovernmental person in that person’s trade or business.

In addition, no more than five percent (and, in certain circumstances, ten percent) of the proceeds of an issue may be secured directly or indirectly by property or payments derived from private business use under the “private security or payment test.” Private business use may occur due to arrangements (typically contractual) that give nongovernmental persons special legal entitlements with respect to the use of bond-financed property (including a sale or other transfer of bond-financed property to a nongovernmental person). Finally, no more than five percent of the proceeds of an issue of bonds may be used to make loans or arrangements that allow a nongovernmental person to defer payments that it is obligated to make with respect to the financed property or the bonds.

The City’s finance team will coordinate with the parties responsible for the use and operation of a bond-financed facility by communicating the private business use restrictions to such parties and requiring that all activity that may give rise to such use be communicated to Finance Director in advance of such use. Finance Director is responsible for tracking trade or business activity by third parties as it relates to each issue of obligations and will monitor such activity no less frequently than yearly and, in any event, upon being notified of any new activity that will give rise to a significant amount of trade or business activity by a third party.

### Special Legal Entitlements that Can Create Private Business Use

A special legal entitlement that can create private business use can arise from arrangements that convey ownership rights, leasehold rights or management rights (e.g., priority rights to use the facility) or other similar rights. Recognizing that a special legal entitlement may give rise to private business use, each time the City intends to enter into one of the following, the City will determine if such agreement relates to any bond-financed facility:

- Management and other service contracts
- Research agreements
- Naming rights contracts
- Ownership
- Leases
- Subleases
- Leasehold improvement contracts
- Joint venture arrangements
- Limited liability corporation arrangements
- Partnership agreements

- Non-contractual use of bond-financed office space and/or parking facilities by any nongovernmental person
- Any other contract conferring a special legal entitlement or special economic benefit that is comparable to ownership

If such an agreement will be with respect to a bond-financed facility, the City will take measures designed to preserve the intended federal income tax status of that issue of bonds. Such measures may include ensuring that such agreement falls into an applicable exception under the private business use rules, making a determination that private use will not exceed the applicable limit or such other action as may be recommended by bond counsel, including taking remedial actions with respect to the issue of bonds whose federal tax status is implicated.

### **PAYMENTS ON THE BONDS**

The trustee/paying agent for the bonds shall determine the amount of principal and interest payable on each payment date for the bonds. Periodically, and no less frequently than annually, Finance Director will review the amount of the interest payments to verify that proper payments of interest have been made.

### **ARBITRAGE – YIELD RESTRICTION & REBATE**

#### General

Finance Director with guidance of Financial Advisor is responsible for monitoring the City's compliance with the yield restriction requirements of section 148(a) of the Code and the rebate requirements of section 148(f) of the Code. Such monitoring includes, but is not limited to:

- ✓ Tracking the allocation of bond proceeds to expenditures for compliance with any temporary period and spending exceptions, no less frequently than yearly
- ✓ Ensuring that any forms required to be filed with the IRS relating to arbitrage and any payments required pursuant thereto are filed in a timely manner
- ✓ Ensuring that "fair market value" is used with respect to the purchase and sale of investments
- ✓ Additionally, the City will hire a rebate analyst to monitor compliance with rebate and yield restriction rules on a yearly basis.

Compliance with the investment rules will require that the City be able to account for, in terms of dates and amounts, all uses (including disbursements and investment activity) of particular categories of bond-related money.

Finance Director will account for all of the following disbursements: monies in the project fund, debt service fund and any other fund into which proceed of the obligations have been deposited, including any reserve fund. In doing so, Finance Director will use any reasonable consistently applied accounting method to account for gross proceeds, investments and expenditures of an issue.

## Recordkeeping

With respect to each issue of obligations, the City will retain the following for the life of the obligations plus three years:

- ✓ Documentation of allocations of investments and calculations of investment earnings
- ✓ Documentation for investments of the bond proceeds related to:
- ✓ Investment contracts (e.g., guaranteed investment contracts)
- ✓ Credit enhancement transactions (e.g., bond insurance contracts)
- ✓ Financial derivatives (e.g., swaps and caps)
- ✓ Bidding of financial products
- ✓ Documentation regarding arbitrage compliance, including:
  - Computation of bond yield
  - Computation of rebate and yield reduction payments
  - Form 8038-T, *Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate*
  - Form 8038-R, *Request for Recovery of Overpayments Under Arbitrage Rebate Provisions*

Documents may be retained as hard copies or in an electronic format (in accordance with Revenue Procedure 97-22, 1997-1 C.B. 652), so long as such documents are retained in organized, accessible format that preserves the accuracy of such documents.

## REISSUANCE

Prior to making any changes to the terms of an obligation, including its underlying security, the City will consult with bond counsel to determine whether such change will result in the reissuance of such obligation for federal tax law purposes. If it is determined that a change will result in a reissuance, the City will take such action, including the recalculation of yield, the filing of a new form 8038-G and the payment of rebate obligations, as is necessary to maintain the tax status of the bonds.

## CORRECTIVE ACTION

Reports regarding the aforementioned compliance policies with respect to any issue of bonds will be made by the party given responsibility for such area to Finance Director no less frequently than annually. At such time, Finance Director will determine whether any corrective action is required with respect to the applicable issue.

A corrective action may be required if, for example, it is determined that bond proceeds were not properly expended, the City is not in compliance with the arbitrage requirements imposed by the Code or the City has taken a deliberate action that results in impermissible private business use (e.g., sale of bond-financed property).

If the City determines or is advised that corrective action is necessary with respect to any issue of its obligations, the City will, as may be applicable, in a timely manner:

- i. Seek to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing
- ii. Agreement Program described in Notice 2008-31 (or any successor notice thereto)
- iii. Take remedial action described under section 1.141-12 of the Regulations
- iv. Take such other action as recommended by bond counsel

## **ADDITIONAL PROVISIONS APPLICABLE TO TAX CREDIT BONDS**

### Calculation of Available Project Proceeds

At closing on an issue of tax credit bonds, Finance Director with guidance of City's Financial Advisor is responsible for approving the amount of "available project proceeds," which, if the tax credit bonds are issued under section 54A of the Code, is the excess of the sale proceeds of the bonds, over the costs of issuance financed by the bonds (to the extent such costs of issuance do not exceed two (2) percent of the sale proceeds of the bonds) and the proceeds of the investment of such excess (the "Available Project Proceeds"). Finance Director will work with the City's financial advisor to provide information that the City's financial advisor deems pertinent to the calculation, including but not limited to a draw down schedule showing the expected expenditures of bond proceeds.

### Timely Expenditure and Allocation to Qualified Purposes

Finance Director is responsible for oversight of the expenditure of bond proceeds, including monitoring of whether such expenditures are made in a timely manner for the purposes for which the bonds were authorized. Finance Director will monitor that 100% of the Available Project Proceeds of a tax credit bond issue are spent for a "qualified purpose" of such issue within the three-year period beginning on the issue date. Unless an extension is requested and granted prior to the expiration of such three-year period, Finance Director shall take action such that, to the extent that less than 100% of the available project proceeds of a tax credit bond issue are spent, all of the nonqualified bonds are redeemed within 90 days after the end of such period.

### Costs of Issuance Limitation

Finance Director will monitor that the costs of issuance financed by any issue of tax credit bonds do not exceed two (2) percent of the sale proceeds of the bonds by determining at closing the applicable limit and informing the party responsible for payment of the costs of issuance that any amounts in excess of such limitation should be paid out of amounts that are not proceeds of such tax credit bonds. After payment of all costs of issuance, the Finance Director will be responsible for determining whether such directions have been followed and, if not, take such actions to reallocate the source of payment.

### Special Rule Relating to Arbitrage

Finance Director with guidance of Financial Advisor is responsible for monitoring that any amounts set aside by the City that are reasonably expected to be used to repay an issue of tax credit bonds, whether formally required under the documents or as a matter of practice by the City, are (i) funded at a rate not more rapid than equal annual installments, (ii) funded in a manner reasonably expected to result in an amount not greater than an amount necessary to repay the issue, and (iii) yield restricted to the permitted sinking fund yield applicable on the sale date of the issue of tax credit bonds.

### Applicable to “Direct Pay” Bonds Only

A “direct pay bond” is a qualified tax credit bond with respect to which the City has made an irrevocable election, under section 6431 of the Code, to receive federal direct payments of allowances of refundable tax credits to subsidize a prescribed portion of the City’s borrowing costs instead of the federal tax credits that otherwise would be allowed to holders of the qualified tax credit bonds under section 54A of the Code.

#### 1. Pricing Parameters

In connection with the requirement that none of the maturities of the tax credit bonds are issued with more than a de minimus amount of premium, determined under rules similar to the rules of section 1273(a)(3) of the Code, Finance Director will consult with the City’s financial advisor and the City’s bond counsel to confirm the permissible level of premium for each maturity of the tax credit bonds, and will review the final pricing of each issue of tax credit bonds to ensure that such levels have not been exceeded. Generally, under section 1273(a)(3) of the Code, a de minimus amount of premium is equal to .25% of the stated redemption price at maturity multiplied by the number of complete years to maturity.

However, the rules regarding computation may differ based on the structure of the tax credit bonds (e.g., the inclusion of optional redemption provisions).

#### 2. Post-Sale Trading Activity Records

In connection with each issue of tax credit bonds, Finance Director with the guidance of City’s Financial Advisor will request from the purchaser/underwriter of such issue of bonds, the trading activity of such issue after the sale date of the bonds, but before the bonds are delivered on the date of issue. Finance Director will keep records, including any requested explanation from the underwriter, regarding such trading activity for the tax credit bonds.

#### 3. 8038-CP

Finance Director with guidance of Bond Counsel will be responsible for tracking the timely filing of the Form 8038-CP, which filing may be completed by an outside consultant engaged by the City. For tax credit bonds issued at a fixed rate, the Form 8038-CP must be filed no later than 45 days before and no earlier than 90 days before the relevant interest date. For tax credit bonds issued at a variable rate, the Form 8038-CP must be filed no later than 45 days after the last interest payment date within the quarterly period for which the Direct Pay Credit is requested.

Finance Director with guidance of Bond Counsel will monitor that the proper amount of refundable credit is reported on the Form 8038-CP by confirming with the City’s financial advisor or other consultant engaged by the City for such purpose, (i) for tax credit bonds issued at a fixed rate, the amount of interest payable that is expected to be payable on the relevant interest payment date, and (ii) for tax credit bonds issued at a variable rate, the amount of interest that was payable on the relevant interest payment date.

Finance Director is responsible for the City’s final review of the information included on the 8038-CP, including the verification that entity to whom payment is to be made is correct.

### Recordkeeping

With respect to each issue of obligations, the City will retain documentation relating to compliance with the requirements of this Section XI for the life of the obligations, plus three years.

### Other

Finance Director will be responsible for consulting with the City's bond counsel to determine additional compliance requirements relating to each specific type of tax credit bond issued by the City.

## **DEBT REFUNDING**

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3% of the refunded maturities and must come with the recommendation of the Finance Director. The City will consider regular or advance refunding which produce a material economic benefit and will in no way impair the outstanding bond rating of the City. The present value savings of the transaction must be quantifiable, exceed 3 percent (3%) of the refunded maturities, and not be based on projection. Proposals submitted by investment firms for consideration by the City shall identify and address not only the benefits of the proposed transaction, but the potential negative impacts as well.

Additional transaction costs such as bond counsel, trustee, and financial advisor shall be included in the savings calculation required above. The City's financial advisor shall produce an analysis of the implications of paying a forward premium vs. waiting to the current call date of the bonds. Approval of the transaction must be obtained from the State Attorney General, to the extent required by Texas law.

### Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.

### Lease/Purchase Agreements

Lease funding will be for the purchase of capital assets. The length of the lease will not be greater than the expected useful life of the asset it will be used to purchase.

### Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to reward those firms which submit unique and innovative ideas by involving them in negotiated underwritings. Unsolicited proposals should be submitted to the City's financial advisors simultaneously with their submission to the City's Finance Department. City staff will review and confer with financial advisors to determine viability of proposals.



## INTERGOVERNMENTAL RELATIONS POLICIES

### Inter-Local Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

### Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislative initiatives that provide more funds for priority local programs.

## GRANT POLICIES

### Grant Guidelines

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Commission. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

### Indirect Costs

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

### Grant Review

All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. Departments shall seek Commission approval prior to submission of a grant application. Should time constraints under the grant program make this impossible, the department shall obtain approval to submit an application from the City Manager and then, at the earliest feasible time, seek formal Commission approval. If there are cash match requirements, the source of funding shall be identified prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared.

### Grant Program Termination

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

## FISCAL COMMISSION MONITORING POLICIES

### Financial Status and Performance Reports

Monthly reports on the City's General, Utility, Bridge and Capital Projects Funds comparing expenditures and revenues to current budget, noting the status of fund balances to include dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Manager and the Commission.

#### Five-Year Forecast of Revenues and Expenditures

A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in conjunction of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. The document shall incorporate elements of the International City Management Association financial trend monitoring system to provide further insight into the City's financial position and to alert the Commission to potential problem areas requiring attention.

#### Commission Agenda Decision Recommendations

Agenda items that have a financial impact will have a recommendation by the Finance Director to ensure fiscal ability, long-term sustainability, and proactive protection of financial resources.

#### Status Reports on Capital Projects

A summary report on the contracts awarded, capital projects completed and status of the City's various capital programs will be prepared at least quarterly and presented to the City Manager and Commission.

#### Compliance with Commission Policy Statements

The Financial Management Policy Statements will be reviewed annually by the Commission and updated, revised or refined as deemed necessary. Policy statements adopted by the Commission are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

### **FINANCIAL CONSULTANTS POLICY**

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

### **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

#### Conformance to Accounting Principles

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

#### Selection of Auditors

At most every five years, the City shall request proposals from all qualified firms, including the current auditors if their past performance has been satisfactory, and the Commission shall select an independent firm of certified public accountants to perform an annual audit of the books of account, records, and transactions, certifying the financial statements of the City and reporting the results and recommendations to the Commission.

### Audit Completion

The City seeks to have its CAFR and Single Audit of Federal and State grants completed within 150 days of the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the last Commission meeting in February, the City Manager shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Commission at its first meeting in March. By State law, the City has 180 days to complete the audit.

## **INTERNAL CONTROLS POLICIES**

### Proper Authorization

Procedures shall be designed, implemented, and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

### Separation of Duties

Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

### Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.

### Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

### Independent Checks

Independent Checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

### Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

## **E-COMMERCE POLICIES**

### Fully Integrated Financial Systems

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

### Emerging Technologies

The City will work closely with its depository bank and other financial partners to evaluate and implement those new technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

#### Direct Deposits

All employees will be paid via direct deposit, excluding the employee's last pay check.

#### Internet Payment Options

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options which will allow costumers and citizens to pay bills due to the City conveniently and securely.

BUDGET CALENDAR FY 2020-2021		
DATE	RESPONSIBLE	EVENT
May 8	Finance	Budget Kickoff – Communicate department budget policies, calendar, and request procedures.
May 15	Finance/City Manager/Deputy City Manager	Meeting with Management to review City Commission's Vision and establish broad long-term objectives goals for financial planning.
June 8	Departments	Departmental Goals & Payroll Changes Budget Request - Appendix A and B are due
June 8	IT/Garage	Departmental IT & Vehicle Fleet Budget Requests/Needs - Reconciliation with City Garage and IT Department is due and need to be turned. Only to be turned in by IT & Garage, not to Finance.
June 12	Departments	Departmental grant budgets are due to Finance Department. Appendix E is due.
June 15	Departments	Projected Current Budget Ending Status - The projected year end balance of the current budget needs to be estimated based on expected results.
June 15	Departments	Departmental Budget Requests - Remaining Budget Manual Appendix C through F are due
June 15	Finance	Preliminary Revenue Estimates - must be calculated based on historical information and expected future changes.
JULY 2	Finance	Updated Budget Estimates - Update preliminary budget revenues and expenditures for City Manager and Departmental review.
July 13 through 17	Finance/Departments	Budget Request Review - Finance will review budget requests with departments to prioritize before presenting to City Manager.
July 13 through 17	Finance/ Human Resources	Finance will review and get an update on Civil Service CB Contract for Police and Fire Department,
July 20 through 24	City Manager/Finance	Budget Request Review - will review budget requests with departments to prioritize before presenting to City Commissioners.
JULY 25	Appraisal District	Certified Appraisal Roll Totals.
August 10	City Commission	Budget Workshop - Commission is presented with departmental budget request and Finance overview. Present draft budget.
AUGUST 24*	Finance	Present proposed budget.
AUGUST 24*	Finance/City Commission	Certify Effective & Rollback Tax Rate; discussion of tax rates (vote on intention to raise taxes).
AUGUST 24*	Finance/County Tax Collector	Publish Certified Effective & Rollback Tax Rate.
SEPTEMBER 7	City Commission	Present updated proposed budget to the City Commission.
SEPTEMBER 7	City Commission	72-Hour notice for public hearing
SEPTEMBER 7	City Commission	Public Hearing on Taxes. Public Hearing on Budget
SEPTEMBER 14	City Commission	Meeting to adopt Tax Rate
SEPTEMBER 21	City Commission	City Commission adoption of the budget.
SEPTEMBER 22	Finance	File adopted budget with the City Secretary's Office and City Library.
<b>Note:</b> <i>If City Commission chooses to adopt the Effective Tax Rate, publication or public hearings are not required. If they choose a proposed tax rate that exceeds the Effective Tax Rate, publication and two public hearings are required. If they choose a proposed tax rate that is higher than the Rollback Rate, the City is subject to a Rollback Election.</i>		

CITY OF PHARR, TX  
FIVE YEAR HISTORICAL PERSONNEL SUMMARY  
APPROVED ORIGINAL BUDGET POSITIONS

	<u>FY 16/17*</u>	<u>FY 17/18*</u>	<u>FY 18/19*</u>	<u>FY 19/20*</u>	<u>Approved FY 20/21</u>	<u>Net Change 19/20 to 20/21</u>
<b><u>GENERAL FUND</u></b>						
10 - City Manager's Office	7.00	12.00	12.00	14.00	13.00	-1.00
11 - Finance Department	10.00	10.00	10.00	10.00	10.00	0.00
12 - Police Department	183.00	174.00	174.00	172.00	171.00	-1.00
13 - Purchasing	0.00	4.00	4.00	4.00	4.00	0.00
14 - Municipal Court	9.00	11.00	11.00	10.00	10.00	0.00
15 - Fire Protection	80.00	74.00	74.00	76.00	86.00	10.00
17 - Street Maintenance	63.00	47.00	47.00	47.00	47.50	0.50
18 - Information Technology	21.50	13.50	13.50	14.50	14.50	0.00
19 - Media	0.00	8.00	8.00	8.00	8.00	0.00
20 - Municipal Library	26.50	27.50	27.50	28.00	27.50	-0.50
21- Grants	5.00	0.00	3.00	3.00	3.00	0.00
22 - Parks & Recreation*	121.60	68.00	68.00	81.00	82.00	1.00
25 - Communications	0.00	26.00	26.00	27.00	27.00	0.00
26 - Human Resources	5.00	8.00	8.00	9.00	9.00	0.00
27 - Planning & Community Developme	23.00	24.00	24.00	25.00	25.00	0.00
28 - Engineer	7.50	8.50	8.50	9.50	9.50	0.00
<b>Total General Fund Employees</b>	<b>562.1</b>	<b>515.5</b>	<b>518.5</b>	<b>538.0</b>	<b>547.0</b>	<b>9.00</b>
<b><u>UTILITY FUND</u></b>						
81- Administration	9.0	10.0	10.0	11.0	11.0	0.00
82- Water Production	15.0	15.0	15.0	16.0	16.0	0.00
83- Water Distribution	27.5	33.5	33.5	36.5	35.5	-1.00
84- Water Treatment Plant	19.0	19.0	19.0	19.0	19.0	0.00
<b>Total Utility Fund Employees</b>	<b>70.5</b>	<b>77.5</b>	<b>77.5</b>	<b>82.5</b>	<b>81.5</b>	<b>-1.00</b>
<b><u>OTHER FUNDS</u></b>						
Bridge Fund	23.5	26.5	26.5	24.5	23.0	-1.50
Golf Course Fund	21.5	24.0	24.0	22.5	22.0	-0.50
Garage	5.0	5.0	5.0	5.0	5.0	0.00
Event Center	18.0	15.0	15.0	12.0	11.0	-1.00
Community Development	0.0	5.0	3.0	3.0	3.0	0.00
PEDC	0.0	7.0	7.0	6.0	6.0	0.00
Chamber	0.0	0.0	0.0	3.0	3.0	0.00
<b>Total Other Funds</b>	<b>68.0</b>	<b>82.5</b>	<b>80.5</b>	<b>76.0</b>	<b>73.0</b>	<b>-3.00</b>
<b>Grand Total City Employees</b>	<b>700.6</b>	<b>675.5</b>	<b>676.5</b>	<b>696.5</b>	<b>701.5</b>	<b>5.00</b>

## LONG TERM DEBT OBLIGATIONS

	Original Issuance		Series	Type	Installments		Interest Rates		Payment Through	Current Balance	Purpose
					Lowest	Highest	Lowest	Highest			
Governmental Activities	\$	9,120,000	2015B	Refunding Bonds	\$ 905,000	\$ 1,535,000	3.75%	5.00%	8/15/2021	\$ 1,430,000	Streets Repairs & Infrastructure
	Subtotal-Refunding Bonds									1,430,000	
	\$	7,625,000	2012	Certificate of Obligation	\$ 295,000	\$ 535,000	0.60%	4.98%	8/15/2032	\$ 4,075,000	Produce Park Infrastructure
	\$	14,290,000	2016	Certificate of Obligation	\$ 190,000	\$ 1,035,000	1.13%	3.60%	2/15/2036	13,710,000	DRC Building & South Fire Station Renovation
	\$	17,240,000	2017	Certificate of Obligation	\$ 355,000	\$ 2,640,000	1.45%	2.79%	8/15/2031	13,885,000	Streets Repairs & Infrastructure
	\$	16,440,000	2018	Certificate of Obligation	\$ 70,000	\$ 1,440,000	2.08%	3.52%	8/15/2038	14,930,000	Communication Building, Downtown Parks, Streets Repairs & Infrastructure
	\$	25,000,000	2020	Certificate of Obligation	\$ 890,000	\$ 2,625,000	3.00%	3.00%	8/15/2039	22,375,000	North Natatorium
	Subtotal-Certificate of Obligation									68,975,000	
	\$	7,300,000	2017	Tax Notes	\$ 941,000	\$ 1,167,000	4.25%	4.25%	12/1/2024	\$ 4,684,170	Nature Park & Repaving Program
	Subtotal-Tax Notes									4,684,170	
Governmental Total	\$	5,600,000	2017	HUD Section 108 Loan	\$ 294,000	\$ 295,000	1.28%	1.73%	8/15/2031	\$ 3,245,000	Aquatic Park Facility
	Subtotal-Section 108 Loan									3,245,000	
	Governmental Total									\$ 78,334,170	
	Governmental Total									\$ 78,334,170	
Business-Type Activities	\$	13,310,000	2007A	Revenue Bonds-DWSFR	\$ 380,000	\$ 1,075,000	2.35%	3.50%	9/1/2027	\$ 6,915,000	South Side Waste Water Collection Treatment Plant
	\$	10,000,000	2007B	Revenue Bonds-NADBANK	\$ 385,000	\$ 685,000	3.75%	3.75%	9/1/2027	4,320,000	Northside Utility Transmission Lines
	\$	8,725,000	2013	Revenue Bonds-DWSFR	\$ 255,000	\$ 400,000	0.00%	2.71%	91/1/2042	6,940,000	Water Transmission Main Improvements
	\$	1,762,000	2015	Revenue Bonds-DWSFR	\$ 72,000	\$ 117,000	0.59%	4.10%	9/1/2035	1,398,000	Water Transmission Main Improvements
	\$	18,150,000	2020A	Revenue Bonds-CWSFR	\$ 200,000	\$ 780,000	0.03%	0.22%	9/1/2049	18,150,000	Lift Elimination and Consolidation Project
	\$	13,880,000	2020B	Revenue Bonds-DWSFR	\$ 200,000	\$ 590,000	0.04%	0.32%	9/1/2049	13,880,000	Raw Water Reservoir Project
	Subtotal-Revenue Bonds									51,603,000	
	\$	9,755,000	2005A	Refunding Bonds	\$ 510,000	\$ 740,000	3.63%	4.50%	8/15/2022	\$ 1,375,000	International Bridge Infrastrcuture
	\$	18,000,000	2017	Refunding Bonds	\$ 1,220,000	\$ 2,160,000	3.29%	3.62%	8/15/2028	12,635,000	
	Subtotal-Refunding Bonds									14,010,000	
Business-Type Total									\$ 65,613,000		

City of Pharr, TX  
Schedule of Principal & Interest on Outstanding Bond Issues

City of Pharr, Texas

**\$7,625,000 General Obligation Refunding Bonds  
Series 2012**

	Principal	Coupon	Interest	Total P + I	Fiscal Total	Balance
2/15/2015			127,887	127,887	-	7,025,000
8/15/2015	305,000	1.60%	127,887	432,887	560,774	6,720,000
2/15/2016			126,271	126,271	-	6,720,000
8/15/2016	305,000	1.37%	126,271	431,271	557,541	6,415,000
2/15/2017			124,181	124,181	-	6,415,000
8/15/2017	315,000	1.83%	124,181	439,181	563,363	6,100,000
2/15/2018			121,299	121,299	-	6,100,000
8/15/2018	320,000	2.14%	121,299	441,299	562,598	5,780,000
2/15/2019			117,875	117,875	-	5,780,000
8/15/2019	325,000	2.48%	117,875	442,875	560,750	5,455,000
2/15/2020			113,845	113,845	-	5,455,000
8/15/2020	335,000	2.86%	113,845	448,845	562,690	5,120,000
2/15/2021			109,055	109,055	-	5,120,000
8/15/2021	340,000	3.17%	109,055	449,055	558,109	4,780,000
2/15/2022			103,666	103,666	-	4,780,000
8/15/2022	355,000	3.32%	103,666	458,666	562,331	4,425,000
2/15/2023			97,773	97,773	-	4,425,000
8/15/2023	370,000	3.68%	97,773	467,773	565,545	4,055,000
2/15/2024			90,965	90,965	-	4,055,000
8/15/2024	380,000	3.88%	90,965	470,965	561,929	3,675,000
2/15/2025			83,593	83,593	-	3,675,000
8/15/2025	395,000	4.06%	83,593	478,593	562,185	3,280,000
2/15/2026			75,574	75,574	-	3,280,000
8/15/2026	410,000	4.18%	75,574	485,574	561,148	2,870,000
2/15/2027			67,005	67,005	-	2,870,000
8/15/2027	430,000	4.32%	67,005	497,005	564,010	2,440,000
2/15/2028			57,717	57,717	-	2,440,000
8/15/2028	445,000	4.45%	57,717	502,717	560,434	1,995,000
2/15/2029			47,816	47,816	-	1,995,000
8/15/2029	465,000	4.55%	47,816	512,816	560,632	1,530,000
2/15/2030			37,237	37,237	-	1,530,000
8/15/2030	485,000	4.72%	37,237	522,237	559,474	1,045,000
2/15/2031			25,791	25,791	-	1,045,000
8/15/2031	510,000	4.89%	25,791	535,791	561,582	535,000
2/15/2032			13,322	13,322	-	535,000
8/15/2032	535,000	4.98%	13,322	548,322	561,643	\$0
	<b>\$7,025,000</b>		<b>\$3,081,737</b>	<b>\$10,106,737</b>	<b>\$10,106,737</b>	



City of Pharr, Texas  
\$14,290,000 General Obligation Refunding Bonds  
Series 2016

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2017			688,136	\$ 688,136	\$ 688,136	\$ 14,290,000
8/15/2018	\$ 190,000	2.00%	500,463	\$ 690,463	\$ 690,463	\$ 14,100,000
8/15/2019	\$ 190,000	3.00%	496,663	\$ 686,663	\$ 686,663	\$ 13,910,000
8/15/2020	\$ 200,000	3.00%	490,963	\$ 690,963	\$ 690,963	\$ 13,710,000
8/15/2021	\$ 205,000	4.00%	484,963	\$ 689,963	\$ 689,963	\$ 13,505,000
8/15/2022	\$ 700,000	2.00%	476,763	\$ 1,176,763	\$ 1,176,763	\$ 12,805,000
8/15/2023	\$ 715,000	2.00%	462,763	\$ 1,177,763	\$ 1,177,763	\$ 12,090,000
8/15/2024	\$ 730,000	5.00%	448,463	\$ 1,178,463	\$ 1,178,463	\$ 11,360,000
8/15/2025	\$ 765,000	4.00%	411,963	\$ 1,176,963	\$ 1,176,963	\$ 10,595,000
8/15/2026	\$ 795,000	5.00%	381,363	\$ 1,176,363	\$ 1,176,363	\$ 9,800,000
8/15/2027	\$ 835,000	5.00%	341,613	\$ 1,176,613	\$ 1,176,613	\$ 8,965,000
8/15/2028	\$ 880,000	3.00%	299,863	\$ 1,179,863	\$ 1,179,863	\$ 8,085,000
8/15/2029	\$ 905,000	3.00%	273,463	\$ 1,178,463	\$ 1,178,463	\$ 7,180,000
8/15/2030	\$ 930,000	3.00%	246,313	\$ 1,176,313	\$ 1,176,313	\$ 6,250,000
8/15/2031	\$ 960,000	3.00%	218,413	\$ 1,178,413	\$ 1,178,413	\$ 5,290,000
8/15/2032	\$ 990,000	3.13%	189,613	\$ 1,179,613	\$ 1,179,613	\$ 4,300,000
8/15/2033	\$ 1,020,000	3.25%	158,675	\$ 1,178,675	\$ 1,178,675	\$ 3,280,000
8/15/2034	\$ 1,050,000	4.00%	125,525	\$ 1,175,525	\$ 1,175,525	\$ 2,230,000
8/15/2035	\$ 1,095,000	4.00%	83,525	\$ 1,178,525	\$ 1,178,525	\$ 1,135,000
8/15/2036	\$ 1,135,000	3.50%	39,725	\$ 1,174,725	\$ 1,174,725	\$ -
	<u>\$ 14,290,000</u>		<u>\$ 6,131,095</u>	<u>\$ 20,421,095</u>	<u>\$ 20,421,095</u>	

City of Pharr, Texas  
\$17,240,000 Certificates of Obligation  
Series 2017

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2018	\$ 2,640,000	4.00%	526,418	\$ 3,166,418	\$ 3,166,418	\$ 14,600,000
9/30/2019	\$ 355,000	4.00%	680,750	\$ 1,035,750	\$ 1,035,750	\$ 14,245,000
9/30/2020	\$ 355,000	4.00%	666,550	\$ 1,021,550	\$ 1,021,550	\$ 13,890,000
9/30/2021	\$ 355,000	4.00%	652,350	\$ 1,007,350	\$ 1,007,350	\$ 13,535,000
9/30/2022	\$ 445,000	4.00%	638,150	\$ 1,083,150	\$ 1,083,150	\$ 13,090,000
9/30/2023	\$ 635,000	4.00%	620,350	\$ 1,255,350	\$ 1,255,350	\$ 12,455,000
9/30/2024	\$ 650,000	4.00%	594,950	\$ 1,244,950	\$ 1,244,950	\$ 11,805,000
9/30/2025	\$ 685,000	4.00%	568,950	\$ 1,253,950	\$ 1,253,950	\$ 11,120,000
9/30/2026	\$ 710,000	4.00%	541,550	\$ 1,251,550	\$ 1,251,550	\$ 10,410,000
9/30/2027	\$ 735,000	4.00%	513,150	\$ 1,248,150	\$ 1,248,150	\$ 9,675,000
9/30/2028	\$ 770,000	5.00%	483,750	\$ 1,253,750	\$ 1,253,750	\$ 8,905,000
9/30/2029	\$ 805,000	5.00%	445,250	\$ 1,250,250	\$ 1,250,250	\$ 8,100,000
9/30/2030	\$ 845,000	5.00%	405,000	\$ 1,250,000	\$ 1,250,000	\$ 7,255,000
9/30/2031	\$ 895,000	5.00%	362,750	\$ 1,257,750	\$ 1,257,750	\$ 6,360,000
9/30/2032	\$ 935,000	5.00%	318,000	\$ 1,253,000	\$ 1,253,000	\$ 5,425,000
9/30/2033	\$ 980,000	5.00%	271,250	\$ 1,251,250	\$ 1,251,250	\$ 4,445,000
9/30/2034	\$ 1,030,000	5.00%	222,250	\$ 1,252,250	\$ 1,252,250	\$ 3,415,000
9/30/2035	\$ 1,085,000	5.00%	170,750	\$ 1,255,750	\$ 1,255,750	\$ 2,330,000
9/30/2036	\$ 1,135,000	5.00%	116,500	\$ 1,251,500	\$ 1,251,500	\$ 1,195,000
9/30/2037	\$ 1,195,000	5.00%	59,750	\$ 1,254,750	\$ 1,254,750	\$ -
	<u>\$ 17,240,000</u>		<u>\$ 8,858,418</u>	<u>\$ 26,098,418</u>	<u>\$ 26,098,418</u>	

City of Pharr, Texas  
\$16,440,000 Certificate of Obligation Bonds  
Series 2018

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2019	\$ 1,440,000	5.00%	673,365	\$ 2,113,365	\$ 2,113,365	\$ 15,000,000
8/15/2020	\$ 70,000	5.00%	744,200	\$ 814,200	\$ 814,200	\$ 14,930,000
8/15/2021	\$ 100,000	5.00%	740,700	\$ 840,700	\$ 840,700	\$ 14,830,000
8/15/2022	\$ 525,000	5.00%	735,700	\$ 1,260,700	\$ 1,260,700	\$ 14,305,000
8/15/2023	\$ 555,000	5.00%	709,450	\$ 1,264,450	\$ 1,264,450	\$ 13,750,000
8/15/2024	\$ 580,000	4.00%	681,700	\$ 1,261,700	\$ 1,261,700	\$ 13,170,000
8/15/2025	\$ 600,000	5.00%	658,500	\$ 1,258,500	\$ 1,258,500	\$ 12,570,000
8/15/2026	\$ 625,000	5.00%	628,500	\$ 1,253,500	\$ 1,253,500	\$ 11,945,000
8/15/2027	\$ 660,000	5.00%	597,250	\$ 1,257,250	\$ 1,257,250	\$ 11,285,000
8/15/2028	\$ 700,000	5.00%	564,250	\$ 1,264,250	\$ 1,264,250	\$ 10,585,000
8/15/2029	\$ 735,000	5.00%	529,250	\$ 1,264,250	\$ 1,264,250	\$ 9,850,000
8/15/2030	\$ 765,000	5.00%	492,500	\$ 1,257,500	\$ 1,257,500	\$ 9,085,000
8/15/2031	\$ 800,000	5.00%	454,250	\$ 1,254,250	\$ 1,254,250	\$ 8,285,000
8/15/2032	\$ 845,000	5.00%	414,250	\$ 1,259,250	\$ 1,259,250	\$ 7,440,000
8/15/2033	\$ 890,000	5.00%	372,000	\$ 1,262,000	\$ 1,262,000	\$ 6,550,000
8/15/2034	\$ 930,000	5.00%	327,500	\$ 1,257,500	\$ 1,257,500	\$ 5,620,000
8/15/2035	\$ 975,000	5.00%	281,000	\$ 1,256,000	\$ 1,256,000	\$ 4,645,000
8/15/2036	\$ 1,025,000	5.00%	232,250	\$ 1,257,250	\$ 1,257,250	\$ 3,620,000
8/15/2037	\$ 1,075,000	5.00%	181,000	\$ 1,256,000	\$ 1,256,000	\$ 2,545,000
8/15/2038	\$ 2,545,000	5.00%	127,250	\$ 2,672,250	\$ 2,672,250	\$ -
	<u>\$ 16,440,000</u>		<u>\$ 10,144,865</u>	<u>\$ 26,584,865</u>	<u>\$ 26,584,865</u>	

City of Pharr, Texas  
7,300,000 Tax Notes  
Series 2017

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2018	\$ 691,244	4.25%	214,845	\$ 906,089	\$ 906,089	\$ 16,548,756
9/30/2019	\$ 941,865	4.25%	266,251	\$ 1,208,116	\$ 1,208,116	\$ 15,606,891
9/30/2020	\$ 982,626	4.25%	225,489	\$ 1,208,115	\$ 1,208,115	\$ 14,624,265
9/30/2021	\$ 1,026,449	4.25%	181,667	\$ 1,208,116	\$ 1,208,116	\$ 13,597,816
9/30/2022	\$ 1,071,563	4.25%	136,552	\$ 1,208,115	\$ 1,208,115	\$ 12,526,253
9/30/2023	\$ 1,118,660	4.25%	89,456	\$ 1,208,116	\$ 1,208,116	\$ 11,407,593
9/30/2024	\$ 1,167,708	4.25%	40,408	\$ 1,208,116	\$ 1,208,116	\$ 10,239,885
9/30/2025	\$ 299,885	4.25%	2,150	\$ 302,035	\$ 302,035	
	<u>\$ 7,300,000</u>		<u>\$ 1,156,818</u>	<u>\$ 8,456,818</u>	<u>\$ 8,456,818</u>	

City of Pharr, Texas COMMUNITY DEVELOPMENT BLOCK GRANT  
\$5,600,000 HUD SECTION 108 DEBT

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2015	\$ -	\$ -	\$ 64,262	\$ 64,262	\$ -	\$ 5,012,000
8/15/2015	294,000	1.28%	64,262	358,262	422,524	4,718,000
2/15/2016	-	-	62,895	62,895	-	4,718,000
8/15/2016	294,000	1.33%	62,895	356,895	419,790	4,424,000
2/15/2017	-	-	61,102	61,102	-	4,424,000
8/15/2017	294,000	1.38%	61,102	355,102	416,203	4,130,000
2/15/2018	-	-	58,838	58,838	-	4,130,000
8/15/2018	295,000	1.42%	58,838	353,838	412,676	3,835,000
2/15/2019	-	-	56,227	56,227	-	3,835,000
8/15/2019	295,000	1.47%	56,227	351,227	407,454	3,540,000
2/15/2020	-	-	53,203	53,203	-	3,540,000
8/15/2020	295,000	1.50%	53,203	348,203	401,407	3,245,000
2/15/2021	-	-	49,590	49,590	-	3,245,000
8/15/2021	295,000	1.53%	49,590	344,590	394,179	2,950,000
2/15/2022	-	-	45,814	45,814	-	2,950,000
8/15/2022	295,000	1.55%	45,814	340,814	386,627	2,655,000
2/15/2023	-	-	41,831	41,831	-	2,655,000
8/15/2023	295,000	1.58%	41,831	336,831	378,662	2,360,000
2/15/2024	-	-	37,539	37,539	-	2,360,000
8/15/2024	295,000	1.59%	37,539	332,539	370,078	2,065,000
2/15/2025	-	-	33,173	33,173	-	2,065,000
8/15/2025	295,000	1.61%	33,173	328,173	361,346	1,770,000
2/15/2026	-	-	28,733	28,733	-	1,770,000
8/15/2026	295,000	1.62%	28,733	323,733	352,466	1,475,000
2/15/2027	-	-	24,175	24,175	-	1,475,000
8/15/2027	295,000	1.64%	24,175	319,175	343,351	1,180,000
2/15/2028	-	-	19,603	19,603	-	1,180,000
8/15/2028	295,000	1.66%	19,603	314,603	334,206	885,000
2/15/2029	-	-	14,868	14,868	-	885,000
8/15/2029	295,000	1.68%	14,868	309,868	324,736	590,000
2/15/2030	-	-	10,060	10,060	-	590,000
8/15/2030	295,000	1.71%	10,060	305,060	315,119	295,000
2/15/2031	-	-	5,104	5,104	-	295,000
8/15/2031	295,000	1.73%	5,104	300,104	305,207	0

Total	\$ 5,012,000	\$ 1,334,028	\$ 6,346,028	\$ 6,346,028
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**City of Pharr, Texas INTERNATIONAL BRIDGE**

\$4,440,000 Combination Tax & International Bridge Revenue Refunding Bonds  
Series 2015A

		Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
		Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2016	\$	605,000	2.00%	116,386	\$ 721,386	\$ 721,386	\$ 3,835,000
8/15/2017	\$	590,000	3.00%	130,900	\$ 720,900	\$ 720,900	\$ 3,245,000
8/15/2018	\$	605,000	3.00%	113,200	\$ 718,200	\$ 718,200	\$ 2,640,000
8/15/2019	\$	625,000	2.00%	95,050	\$ 720,050	\$ 720,050	\$ 2,015,000
8/15/2020	\$	640,000	4.00%	79,950	\$ 719,950	\$ 719,950	\$ 1,375,000
8/15/2021	\$	670,000	5.00%	47,950	\$ 717,950	\$ 717,950	\$ 705,000
8/15/2022	\$	705,000	4.00%	21,150	\$ 726,150	\$ 726,150	\$ -
	<b>\$</b>	<b>4,440,000</b>		<b>\$ 604,586</b>	<b>\$ 5,044,586</b>	<b>\$ 5,044,586</b>	

**City of Pharr, Texas UTILITIES**

\$18,000,000 Waterworks & Sewer System Revenue Bonds, Series 2017  
CWSRF

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2017	\$ -	-	\$ 170,000	\$ 170,000	\$ -	\$ 16,660,000
2/15/2018	\$ 1,340,000	3.000%	\$ 355,275	\$ 1,695,275	\$ 1,865,275	
8/15/2018	\$ -	-	\$ 355,275	\$ 355,275	\$ -	\$ -
2/15/2019	\$ 1,220,000	3.050%	\$ 343,075	\$ 1,563,075	\$ 1,918,350	\$ 15,440,000
8/15/2019	\$ -	-	\$ 343,075	\$ 343,075	\$ -	
2/15/2020	\$ 1,385,000	3.100%	\$ 329,225	\$ 1,714,225	\$ 2,057,300	\$ 14,055,000
8/15/2020	\$ -	-	\$ 329,225	\$ 329,225	\$ -	
2/15/2021	\$ 1,420,000	3.200%	\$ 300,825	\$ 1,720,825	\$ 2,050,050	\$ 12,635,000
8/15/2021	\$ -	-	\$ 300,825	\$ 300,825	\$ -	
2/15/2022	\$ 1,475,000	3.200%	\$ 271,325	\$ 1,746,325	\$ 2,047,150	\$ 11,160,000
8/15/2022	\$ -	-	\$ 271,325	\$ 271,325	\$ -	
2/15/2023	\$ 1,535,000	3.250%	\$ 240,625	\$ 1,775,625	\$ 2,046,950	\$ 9,625,000
8/15/2023	\$ -	-	\$ 240,625	\$ 240,625	\$ -	
2/15/2024	\$ 1,590,000	3.300%	\$ 200,875	\$ 1,790,875	\$ 2,031,500	\$ 8,035,000
8/15/2024	\$ -	-	\$ 200,875	\$ 200,875	\$ -	
2/15/2025	\$ 1,865,000	3.350%	\$ 154,250	\$ 2,019,250	\$ 2,220,125	\$ 6,170,000
8/15/2025	\$ -	-	\$ 154,250	\$ 154,250	\$ -	
2/15/2026	\$ 1,955,000	3.400%	\$ 105,375	\$ 2,060,375	\$ 2,214,625	\$ 4,215,000
8/15/2026	\$ -	-	\$ 105,375	\$ 105,375	\$ -	
2/15/2027	\$ 2,055,000	3.400%	\$ 54,000	\$ 2,109,000	\$ 2,214,375	\$ 2,160,000
8/15/2027	\$ -	-	\$ 54,000	\$ 54,000	\$ -	
2/15/2028	\$ 2,160,000	3.450%		\$ 2,160,000	\$ 2,214,000	\$ -
<b>Total</b>	<b>\$ 18,000,000</b>		<b>\$ 4,879,700</b>	<b>\$ 22,879,700</b>	<b>\$ 22,879,700</b>	

City of Pharr, Texas UTILITIES

\$13,310,000 Waterworks & Sewer System Revenue Bonds, Series 2007A

DWSRF

*\*Remaining*

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2019	\$ -	-	\$ 122,510	\$ 122,510	\$ -	\$ 7,800,000
9/1/2019	\$ 860,000	2.650%	\$ 122,510	\$ 982,510	\$ 1,105,020	
3/1/2020	\$ -	-	\$ 111,115	\$ 111,115	\$ -	
9/1/2020	\$ 885,000	2.700%	\$ 111,115	\$ 996,115	\$ 1,107,230	\$ 6,915,000
3/1/2021	\$ -	-	\$ 99,168	\$ 99,168	\$ -	
9/1/2021	\$ 905,000	2.750%	\$ 99,168	\$ 1,004,168	\$ 1,103,336	\$ 6,010,000
3/1/2022	\$ -	-	\$ 86,723	\$ 86,723	\$ -	
9/1/2022	\$ 930,000	2.800%	\$ 86,723	\$ 1,016,723	\$ 1,103,446	\$ 5,080,000
3/1/2023	\$ -	-	\$ 73,704	\$ 73,704	\$ -	
9/1/2023	\$ 960,000	2.850%	\$ 73,704	\$ 1,033,704	\$ 1,107,408	\$ 4,120,000
3/1/2024	\$ -	-	\$ 60,024	\$ 60,024	\$ -	
9/1/2024	\$ 985,000	2.850%	\$ 60,024	\$ 1,045,024	\$ 1,105,048	\$ 3,135,000
3/1/2025	\$ -	-	\$ 45,988	\$ 45,988	\$ -	
9/1/2025	\$ 1,015,000	2.900%	\$ 45,988	\$ 1,060,988	\$ 1,106,976	\$ 2,120,000
3/1/2026	\$ -	-	\$ 31,270	\$ 31,270	\$ -	
9/1/2026	\$ 1,045,000	2.950%	\$ 31,270	\$ 1,076,270	\$ 1,107,540	\$ 1,075,000
3/1/2027	\$ -	-	\$ 15,856	\$ 15,856	\$ -	
9/1/2027	\$ 1,075,000	2.950%	\$ 15,856	\$ 1,090,856	\$ 1,106,712	\$ -
<b>Total</b>	<b>\$ 8,660,000</b>		<b>\$ 1,292,716</b>	<b>\$ 9,952,716</b>	<b>\$ 9,952,716</b>	



City of Pharr, Texas UTILITIES

\$10,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007B

NADBank

*\*Remaining*

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2019	\$ -	-	\$ 100,500	\$ 100,500	\$ -	
9/1/2019	\$ 510,000	3.750%	\$ 100,500	\$ 610,500	\$ 711,000	\$ 4,850,000
3/1/2020	\$ -	-	\$ 90,938	\$ 90,938	\$ -	
9/1/2020	\$ 530,000	3.750%	\$ 90,938	\$ 620,938	\$ 711,875	\$ 4,320,000
3/1/2021	\$ -	-	\$ 81,000	\$ 81,000	\$ -	
9/1/2021	\$ 550,000	3.750%	\$ 81,000	\$ 631,000	\$ 712,000	\$ 3,770,000
3/1/2022	\$ -	-	\$ 70,688	\$ 70,688	\$ -	
9/1/2022	\$ 570,000	3.750%	\$ 70,688	\$ 640,688	\$ 711,375	\$ 3,200,000
3/1/2023	\$ -	-	\$ 60,000	\$ 60,000	\$ -	
9/1/2023	\$ 595,000	3.750%	\$ 60,000	\$ 655,000	\$ 715,000	\$ 2,605,000
3/1/2024	\$ -	-	\$ 48,844	\$ 48,844	\$ -	
9/1/2024	\$ 615,000	3.750%	\$ 48,844	\$ 663,844	\$ 712,688	\$ 1,990,000
3/1/2025	\$ -	-	\$ 37,313	\$ 37,313	\$ -	
9/1/2025	\$ 640,000	3.750%	\$ 37,313	\$ 677,313	\$ 714,625	\$ 1,350,000
3/1/2026	\$ -	-	\$ 25,313	\$ 25,313	\$ -	
9/1/2026	\$ 665,000	3.750%	\$ 25,313	\$ 690,313	\$ 715,625	\$ 685,000
3/1/2027	\$ -	-	\$ 12,844	\$ 12,844	\$ -	
9/1/2027	\$ 685,000	3.750%	\$ 12,844	\$ 697,844	\$ 710,688	\$ -
Total	\$ 5,360,000		\$ 1,054,876	\$ 6,414,876	\$ 6,414,876	

City of Pharr, Texas

\$8,725,000 Waterworks & Sewer System Revenue Bonds, Series 2013

DWSRF

*\*Remaining*

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2019		\$	79,907	\$ 79,907		\$ 7,195,000
9/1/2019	\$255,000	0.490%	\$ 79,907	\$ 334,907	\$ 414,814	
3/1/2020		\$	79,282	\$ 79,282		
9/1/2020	\$255,000	0.780%	\$ 79,282	\$ 334,282	\$ 413,565	\$ 6,940,000
3/1/2021		\$	78,288	\$ 78,288		
9/1/2021	\$255,000	1.080%	\$ 78,288	\$ 333,288	\$ 411,576	\$ 6,685,000
3/1/2022		\$	76,911	\$ 76,911		
9/1/2022	\$260,000	1.350%	\$ 76,911	\$ 336,911	\$ 413,822	\$ 6,425,000
3/1/2023		\$	75,156	\$ 75,156		
9/1/2023	\$260,000	1.530%	\$ 75,156	\$ 335,156	\$ 410,312	\$ 6,165,000
3/1/2024		\$	73,167	\$ 73,167		
9/1/2024	\$265,000	1.670%	\$ 73,167	\$ 338,167	\$ 411,334	\$ 5,900,000
3/1/2025		\$	70,954	\$ 70,954		
9/1/2025	\$270,000	1.790%	\$ 70,954	\$ 340,954	\$ 411,908	\$ 5,630,000
3/1/2026		\$	68,538	\$ 68,538		
9/1/2026	\$275,000	1.910%	\$ 68,538	\$ 343,538	\$ 412,075	\$ 5,355,000
3/1/2027		\$	65,911	\$ 65,911		
9/1/2027	\$280,000	2.010%	\$ 65,911	\$ 345,911	\$ 411,823	\$ 5,075,000
3/1/2028		\$	63,097	\$ 63,097		
9/1/2028	\$285,000	2.080%	\$ 63,097	\$ 348,097	\$ 411,195	\$ 4,790,000
3/1/2029		\$	60,133	\$ 60,133		
9/1/2029	\$295,000	2.160%	\$ 60,133	\$ 355,133	\$ 415,267	\$ 4,495,000
3/1/2030		\$	56,947	\$ 56,947		
9/1/2030	\$300,000	2.230%	\$ 56,947	\$ 356,947	\$ 413,895	\$ 4,195,000
3/1/2031		\$	53,602	\$ 53,602		
9/1/2031	\$305,000	2.300%	\$ 53,602	\$ 358,602	\$ 412,205	\$ 3,890,000
3/1/2032		\$	50,095	\$ 50,095		
9/1/2032	\$310,000	2.360%	\$ 50,095	\$ 360,095	\$ 410,190	\$ 3,580,000
3/1/2033		\$	46,437	\$ 46,437		
9/1/2033	\$320,000	2.400%	\$ 46,437	\$ 366,437	\$ 412,874	\$ 3,260,000
3/1/2034		\$	42,597	\$ 42,597		
9/1/2034	\$325,000	2.450%	\$ 42,597	\$ 367,597	\$ 410,194	\$ 2,935,000
3/1/2035		\$	38,616	\$ 38,616		
9/1/2035	\$335,000	2.500%	\$ 38,616	\$ 373,616	\$ 412,231	\$ 2,600,000
3/1/2036		\$	34,428	\$ 34,428		
9/1/2036	\$345,000	2.550%	\$ 34,428	\$ 379,428	\$ 413,856	\$ 2,255,000
3/1/2037		\$	30,029	\$ 30,029		
9/1/2037	\$355,000	2.590%	\$ 30,029	\$ 385,029	\$ 415,059	\$ 1,900,000
3/1/2038		\$	25,432	\$ 25,432		
9/1/2038	\$360,000	2.630%	\$ 25,432	\$ 385,432	\$ 410,864	\$ 1,540,000
3/1/2039		\$	20,698	\$ 20,698		
9/1/2039	\$370,000	2.660%	\$ 20,698	\$ 390,698	\$ 411,396	\$ 1,170,000
3/1/2040		\$	15,777	\$ 15,777		
9/1/2040	\$380,000	2.680%	\$ 15,777	\$ 395,777	\$ 411,554	\$ 790,000
3/1/2041		\$	10,685	\$ 10,685		
9/1/2041	\$390,000	2.700%	\$ 10,685	\$ 400,685	\$ 411,370	\$ 400,000
3/1/2042		\$	5,420	\$ 5,420		
9/1/2042	\$400,000	2.710%	\$ 5,420	\$ 405,420	\$ 410,840	\$ -
<b>Total</b>	<b>\$7,450,000</b>	<b>\$</b>	<b>2,444,212</b>	<b>\$ 9,894,212</b>		

**CITY OF PHARR  
AD VALOREM TAX REVENUE AND DISTRIBUTION  
SUMMARY**

Calendar Year Fiscal Year	2015 <u>2015-2016</u>	2016 <u>2016-2017</u>	2017 <u>2017-2018</u>	2018 <u>2018-2019</u>	2019 <u>2019-2020</u>	2020 <u>2020-2021</u>
LAND MARKET VALUE	\$ 1,142,014,695	\$ 1,166,775,103	\$ 1,269,785,982	\$ 1,302,095,817	\$ 1,389,157,015	\$ 1,522,908,337
IMPROVEMENTS-HOMESITE	576,802,949	583,201,394	618,819,361	624,678,218	630,304,251	705,016,734
IMPROVEMENTS-NON HOMESITES	1,297,201,816	1,390,856,068	1,508,071,177	1,566,567,117	1,671,351,239	1,758,585,226
PERSONAL PROPERTY	383,408,270	382,871,360	383,527,187	402,029,220	467,506,407	475,651,967
MINERALS	<u>5,514,416</u>	<u>3,222,793</u>	<u>4,707,726</u>	<u>5,914,381</u>	<u>4,585,836</u>	<u>2,812,461</u>
<b>TOTAL MARKET VALUE</b>	<b><u>3,404,942,146</u></b>	<b><u>3,526,926,718</u></b>	<b><u>3,784,911,433</u></b>	<b><u>3,901,284,753</u></b>	<b><u>4,162,904,748</u></b>	<b><u>4,464,974,725</u></b>
EXEMPTIONS:						
AG EXEMPTIONS (Productivity Loss)	152,671,385	158,830,148	154,888,841	155,053,629	161,142,791	158,867,103
HOMESTEAD CAP	21,756,892	10,785,099	17,329,554	7,276,328	6,535,950	41,129,594
TAX ABATEMENTS	-	-	-	-	-	-
DISABLED VETERANS	12,182,144	13,398,760	14,323,472	15,824,336	16,723,672	20,657,580
FULL EXEMPTIONS	519,200,518	542,399,767	574,901,749	629,828,509	686,040,087	699,416,069
FREEPORT EXEMPTIONS	70,570,919	65,252,122	58,573,226	57,694,536	65,652,905	41,436,156
OVER 65	36,350,346	36,692,916	37,206,732	37,558,004	39,926,779	42,238,778
DISABLE PERSON	-	-	-	-	-	-
MOBILE HOME	-	-	-	-	-	-
HOUSE BILL	-	-	-	-	-	-
POLLUTION	-	-	89,500	89,500	89,500	89,500
HISTORICAL	<u>93,447</u>	<u>102,078</u>	<u>102,078</u>	<u>102,078</u>	<u>102,078</u>	<u>102,078</u>
<b>TOTAL EXEMPTIONS</b>	<b><u>812,825,651</u></b>	<b><u>827,460,890</u></b>	<b><u>857,415,152</u></b>	<b><u>903,426,920</u></b>	<b><u>976,213,762</u></b>	<b><u>1,003,936,858</u></b>
<b>NET TAXABLE VALUE</b>	<b><u>\$ 2,592,116,495</u></b>	<b><u>\$ 2,699,465,828</u></b>	<b><u>\$ 2,927,496,281</u></b>	<b><u>\$ 2,997,857,833</u></b>	<b><u>\$ 3,186,690,986</u></b>	<b><u>\$ 3,461,037,867</u></b>
ASSESSMENT RATIO	1.48%	100%	100%	100%	100%	100%
PROPOSED TAX RATE/\$100	\$ 0.65400	\$ 0.65400	\$ 0.64900	\$ 0.64900	\$ 0.71760	\$ 0.71760
ESTIMATED TAX LEVY	16,952,442	17,654,507	18,999,451	19,456,097	22,867,695	24,836,408
FROZEN LEVY LOSS	-	-	-	-	-	-
TOTAL LEVY	<u>16,952,442</u>	<u>17,654,507</u>	<u>18,999,451</u>	<u>19,456,097</u>	<u>22,867,695</u>	<u>24,836,408</u>
ESTIMATED % OF COLLECTION	92%	94%	94%	95%	95%	95%
ESTIMATED TAX COLLECTION	15,596,246.53	16,595,236.12	17,859,483.81	18,483,292.47	21,724,309.79	23,594,587.35
ESTIMATED DEL. TAX COLLECTION	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>680,000</u>	<u>680,000</u>	<u>680,000</u>
<b>ESTIMATED TAX FUNDS AVAILABLE</b>	<b><u>16,296,247</u></b>	<b><u>17,295,236</u></b>	<b><u>18,559,484</u></b>	<b><u>19,163,292</u></b>	<b><u>22,404,310</u></b>	<b><u>24,274,587</u></b>

Calendar Year Fiscal Year	2015 2015-2016	2016 2016-2017	2017 2017-2018	2018 2018-2019	2019 2019-2020	2020 2020-2021
<b>GENERAL FUND (M&amp;O)</b>						
CURRENT YEAR TAX :						
Current Tax Rate	\$0.58210	\$0.58210	\$0.56710	\$0.56710	\$0.56710	<b>\$0.56710</b>
Current Distribution Percentage	89%	89%	87%	87%	81%	79%
Amount	\$13,881,613	\$14,770,775	\$15,605,722	\$16,150,809	\$17,624,973	<b>\$18,646,168</b>
DELINQUENT TAX						
Amount	600,000	600,000	600,000	600,000	600,000	600,000
SUB TOTAL						
Current Tax Rate	\$0.58210	\$0.58210	\$0.56710	\$0.56710	\$0.56710	<b>\$0.56710</b>
Current Distribution Percentage	89%	89%	87%	87%	81%	79%
Amount	14,481,613	15,370,775	16,205,722	16,750,809	18,224,973	<b>19,246,168</b>
<b>DEBT SERVICE FUND (I &amp; S)</b>						
CURRENT YEAR TAX						
Current Tax Rate	\$0.07190	\$0.07190	\$0.08190	\$0.08190	\$0.13190	<b>\$0.15050</b>
Current Distribution Percentage	11%	11%	13%	13%	19%	21%
Amount	\$1,714,633.22	\$1,824,460.97	\$2,253,762.29	\$2,332,483.29	\$4,099,336.85	<b>\$4,948,418.89</b>
DELINQUENT TAX						
Amount	80,000	80,000	80,000	80,000	80,000	80,000
SUB TOTAL						
Current Tax Rate	\$0.0719	\$0.0719	\$0.0819	\$0.0819	\$0.1319	<b>\$0.1505</b>
Current Distribution Percentage	11%	11%	13%	13%	19%	21%
Amount	\$1,794,633	\$1,904,461	\$2,333,762	\$2,412,483	\$4,179,337	<b>\$5,028,419</b>
<b>TOTAL</b>						
Current Tax Rate	\$0.65400	\$0.65400	\$0.64900	\$0.64900	\$0.69900	<b>\$0.71760</b>
Current Distribution Percentage	100%	100%	100%	100%	100%	100%
Amount	<u>\$16,276,247</u>	<u>\$17,275,236</u>	<u>\$18,539,484</u>	<u>\$19,163,292</u>	<u>\$22,404,310</u>	<b><u>\$24,274,587</u></b>

**City of Pharr**  
**Current Property Tax Analysis - Cash Collections**

MONTH	Tax Yr 2010 FY 10/11	Tax Yr 2011 FY 11/12	Tax Yr 2012 FY 12/13	Tax Yr 2013 FY 13/14	Tax Yr 2014 FY 14/15	Tax Yr 2015 FY 15/16	Tax Yr 2016 FY 16/17	Tax Yr 2017 FY 17/18	Tax Yr 2018 FY 18/19	Tax Yr 2019 FY 19/20	Difference FY 18/19 - FY 19/20
OCT.	61,748	73,240	35,962	57,219	33,762	52,286	64,688	89,184	191,810	225,254	33,444
NOV.	863,479	714,226	809,043	1,120,338	1,024,705	814,944	983,305	1,001,014	797,108	1,323,032	525,924
DEC.	4,182,581	2,097,974	2,203,776	1,978,408	2,676,466	4,575,452	4,718,592	4,434,186	4,895,733	4,901,191	5,458
JAN.	5,626,517	4,264,422	4,714,974	5,664,949	4,841,143	3,641,003	4,208,952	5,000,237	6,024,369	7,197,667	1,173,298
FEB.	1,384,613	4,855,926	4,581,914	4,220,196	5,069,080	5,229,403	4,764,121	5,259,630	4,548,541	5,375,081	826,540
MAR.	677,840	810,207	709,683	675,020	816,441	609,899	852,329	848,223	848,393	1,147,130	298,737
APR.	233,526	302,616	317,955	354,601	364,777	301,071	309,807	352,314	428,228	307,439	(120,789)
MAY	205,436	267,551	243,624	149,307	213,397	178,853	204,837	189,379	204,652	282,162	77,510
JUN.	151,604	102,700	162,991	126,518	127,760	126,209	186,004	138,583	130,230	260,423	130,193
JUL.	72,012	164,298	158,652	177,092	178,020	151,292	159,220	151,804	171,820	264,676	92,856
AUG.	65,927	91,949	83,845	73,478	75,852	104,571	99,427	131,773	86,152	120,624	34,472
SEP.	41,755	25,729	51,341	33,673	56,524	22,920	69,558	61,930	79,311	96,476	17,166
<b>TOTAL</b>	<b>13,567,038</b>	<b>13,770,839</b>	<b>14,073,760</b>	<b>14,630,799</b>	<b>15,477,927</b>	<b>15,807,904</b>	<b>16,620,840</b>	<b>17,658,257</b>	<b>18,406,345</b>	<b>21,501,154</b>	<b>3,094,808</b>

**1st Six Month Collection & % of Total Collection**

\$	12,796,778	\$	12,815,995	\$	13,055,352	\$	13,716,130	\$	14,461,597	\$	14,922,988	\$	15,591,987	\$	16,632,474	\$	17,305,953	\$	20,169,354
	94%		93%		93%		94%		93%		94%		94%		94%		94%		94%

**INCREASE/(DECREASE) IN CURRENT PROPERTY TAX COLLECTION**

\$	(126,950)	\$	203,801	\$	302,921	\$	557,039	\$	847,128	\$	329,977	\$	812,935	\$	1,037,417	\$	748,089	\$	3,094,808
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**INCREASE FROM PREVIOUS YEAR**

-0.93%	1.50%	2.20%	3.96%	5.79%	2.13%	5.14%	6.24%	4.24%	16.81%
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**BUDGET VS. ACTUAL VARIANCE ANALYSIS**

\$	13,310,000	\$	13,541,000	\$	13,741,000	\$	14,180,100	\$	15,446,100	\$	15,611,200	\$	16,630,000	\$	17,799,500	\$	18,483,400	\$	21,161,300
\$	257,038	\$	229,839	\$	332,760	\$	450,699	\$	31,827	\$	196,704	\$	(9,160)	\$	(141,243)	\$	(77,055)	\$	339,854
1.93%		1.70%		2.42%		3.18%		0.21%		1.26%		-0.06%		-0.79%		-0.42%		1.61%	

**City of Pharr**  
**Delinquent Property Tax Analysis - Cash Collections**

MONTH	Tax Yr 2010 FY 10/11	Tax Yr 2011 FY 11/12	Tax Yr 2012 FY 12/13	Tax Yr 2013 FY 13/14	Tax Yr 2014 FY 14/15	Tax Yr 2015 FY 15/16	Tax Yr 2016 FY 16/17	Tax Yr 2017 FY 17/18	Tax Yr 2018 FY 18/19	Tax Yr 2019 FY 19/20	Difference FY 18/19 - FY 19/20
OCT.	89,961	104,709	52,985	36,883	50,143	36,008	48,423	63,162	56,146	49,621	(6,525)
NOV.	134,574	119,311	50,072	66,580	71,250	53,060	70,296	49,081	57,532	71,941	14,410
DEC.	124,939	104,541	66,093	62,131	69,164	60,868	52,207	54,483	29,176	52,351	23,175
JAN.	104,543	66,064	52,671	45,184	45,681	53,205	78,886	43,436	63,054	176,506	113,452
FEB.	92,967	88,374	87,962	67,453	59,523	105,022	49,583	87,849	77,507	56,591	(20,916)
MAR.	103,391	123,621	92,212	68,515	71,968	65,282	85,553	90,169	88,563	106,164	17,600
APR.	89,776	98,450	66,850	50,740	47,780	51,853	47,952	60,308	89,422	25,995	(63,427)
MAY	70,464	103,455	66,287	62,792	59,584	50,900	55,744	84,735	35,819	38,777	2,958
JUN.	44,559	45,630	38,227	61,825	44,771	27,672	56,890	35,542	50,983	42,669	(8,313)
JUL.	36,785	88,708	64,203	54,921	60,486	37,136	23,311	32,523	54,858	43,531	(11,327)
AUG.	47,775	52,143	63,959	30,148	39,198	69,366	36,009	42,889	35,347	54,255	18,908
SEP.	50,795	55,652	39,478	36,847	29,336	18,145	27,510	37,782	34,509	32,988	(1,521)
<b>TOTAL</b>	<b>990,531</b>	<b>1,050,658</b>	<b>740,998</b>	<b>644,018</b>	<b>648,885</b>	<b>628,518</b>	<b>632,363</b>	<b>681,959</b>	<b>672,915</b>	<b>751,389</b>	<b>78,474</b>

**AVERAGE PER MONTH**

\$ 82,544 \$ 87,555 \$ 61,750 \$ 53,668 \$ 54,074 \$ 52,377 \$ 52,697 \$ 56,830 \$ 56,076 \$ 62,616

**INCREASE/(DECREASE) IN DELINQUENT PROPERTY TAX COLLECTION**

\$ (28,015) \$ 60,127 \$ (309,660) \$ (96,979) \$ 4,866 \$ (20,366) \$ 3,845 \$ 49,596 \$ (9,045) \$ 78,474

**INCREASE FROM PREVIOUS YEAR**

-2.75% 6.07% -29.47% -13.09% 0.76% -3.14% 0.61% 7.84% -1.33% 11.66%

**BUDGET VS. ACTUAL VARIANCE ANALYSIS**

\$ 920,000 \$ 960,000 \$ 960,000 \$ 954,400 \$ 780,000 \$ 700,000 700,000.00 \$ 720,000 \$ 680,000 \$ 680,000  
\$ 70,531 \$ 90,658 \$ (219,002) \$ (310,382) \$ (131,115) \$ (71,482) \$ (67,637) \$ (38,041) \$ (7,085) \$ 71,389  
7.67% 9.44% -22.81% -32.52% -16.81% -10.21% -9.66% -5.28% -1.04% 10.50%

**ORDINANCE NO: O-2020-35**

**AN ORDINANCE ADOPTING AND APPROVING THE  
BUDGET FOR THE CITY OF PHARR, TEXAS FOR  
YEAR BEGINNING OCTOBER 1, 2020 AND ENDING  
SEPTEMBER 30, 2021, APPROPRIATING FUNDS,  
AND DECLARING AN EMERGENCY AND AN  
EFFECTIVE DATE**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF  
PHARR, TEXAS:**

**WHEREAS**, the City Manager of the City of Pharr has prepared a budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021, and has filed same with the City Clerk all in the manner and form and for the length of time required by law; and

**WHEREAS**, public notice of a public hearing on such budget has been given in the manner and form and for the length of time required by law, and pursuant to such notice, and such public hearing was held, and it is the Judgment of the Board of Commissioners of the City that the law warrants no changes to be made in said budget as prepared by the City Manager and that said Budget should be approved as submitted by the City Manager, and adjusted by the City Commission.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF CITY  
COMMISSIONERS OF THE CITY OF PHARR, TEXAS:**

**SECTION 1:** That the budget of the revenues of the City of Pharr, and the expenditures for the conducting of the affairs thereof for the fiscal year beginning October 1, 2020 and ending September 30, 2021, as submitted to the Board of Commissioners of the City of Pharr, Texas, by the City Manager of said City, be and the same is in all respects approved and adopted as the Budget for said fiscal year.

**SECTION 2:** That the sum of \$56,525,300 is hereby appropriated out of the general fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 3:** That the sum of \$ 0 is hereby appropriated out of the general contingency reserve fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 4:** That the sum of \$ 1,131,400 is hereby appropriated out of the community development fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 5:** That the sum of \$ 550,000 is hereby appropriated out of the asset sharing fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$410,000 is from fund reserves.

**SECTION 6:** That the sum of \$ -0- is hereby appropriated out of the parkland dedication fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 7:** That the sum of \$6,320,900 is hereby appropriated out of the grants fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 8:** That the sum of \$1,066,300 is hereby appropriated out of the paving and drainage fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 9:** That the sum of \$600,0000 is hereby appropriated out of the hotel/motel fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 10:** That the sum of \$47,544,000 is hereby appropriated out of the general capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$41,335,800 is from fund reserves.

**SECTION 11:** That the sum of \$30,739,000 is hereby appropriated out of the utility capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$30,739,000 is from fund reserves.

**SECTION 12:** That the sum of \$21,699,000 is hereby appropriated out of the bridge capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 13:** That the sum of \$7,886,900 is hereby appropriated out of the debt service fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 14:** That the sum of \$890,900 is hereby appropriated out of the garage fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 15:** That the sum of \$ 16,519,500 is hereby appropriated out of the utility fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 16:** That the sum of \$14,414,800 is hereby appropriated out of the bridge fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.



**SECTION 18:** That the sum of \$489,500 is hereby appropriated out of the Event Center fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 18:** That the sum of \$1,357,400 is hereby appropriated out of the golf course fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 19:** The fact that an approved and adopted budget is necessary for the preservation of order, health, safety and general welfare of the public creates an emergency. The requirement that this Ordinance is to be read on three (3) separate meetings is hereby waived and dispensed with and this Ordinance shall take effect and be in full force from and after the passage and approved.

**APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS,** on this the 21<sup>st</sup> day of September 2020.

CITY OF PHARR

  
\_\_\_\_\_  
AMBROSIO "AMOS" HERNANDEZ, MAYOR

ATTEST:

  
\_\_\_\_\_  
HILDA PEDRAZA, CITY CLERK

**ORDINANCE NO: O-2020-33**

**AN ORDINANCE SETTING THE TAX RATE AND LEVYING  
AD VALOREM TAXES FOR THE CITY OF PHARR, TEXAS  
BEGINNING FISCAL YEAR OCTOBER 1, 2020 AND ENDING  
SEPTEMBER 30, 2021, DIRECTING THE ASSESSMENT AND  
COLLECTION THEREOF, DECLARING AN EMERGENCY  
AND AN EFFECTIVE DATE**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF  
PHARR, TEXAS:**

**WHEREAS** the Board of Commissioners finds that the tax rate for the fiscal year 2020-2021, as hereinafter levied for current operating expenses, and capital outlays, to pay interest and to provide the sinking fund on outstanding bonds of the City issued for municipal purposes must be levied to provide the revenue requirements of the approved and adopted budget for said fiscal year.

**WHEREAS THIS TAX RATE WILL RAISE MORE TAXES  
FOR MAINTENANCE & OPERATIONS THAN LAST YEAR'S  
TAX RATE**

**WHEREAS THE TAX RATE WILL EFFECTIVELY BE RAISED  
BY 0.49% AND WILL RAISE MORE TAXES FOR  
MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY  
APPROXIMATELY by \$4.00**

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF CITY  
COMMISSIONERS OF THE CITY OF PHARR, TEXAS:**

**SECTION 1:** That there is hereby fixed, levied and assessed for the fiscal year beginning October 1, 2020, and ending September 30, 2021, an ad valorem tax of on each \$100 valuation of property within the limits of the City of Pharr and not exempt from taxation by valid law; that such ad valorem tax shall be apportioned between the interest and sinking fund and the general fund as follows:

<b>M &amp; O</b>	<b>\$ .56710</b>
<b>I &amp; S</b>	<b>\$ <u>.1505</u></b>
<b>TOTAL RATE</b>	<b>\$ .7176</b>

**SECTION 2:** The Tax Assessor and Collector of the City of Pharr, is hereby directed to assess for such fiscal year the rate herein fixed and levied, and to collect such taxes in accordance with this Ordinance.

**SECTION 3:** The fact that the fixing and levying of Ad Valorem taxes is of great importance to the order, health, safety and general welfare of the public creates an emergency. The requirement that this Ordinance is to be read on three (3) separate meetings is hereby waived and dispensed with and this Ordinance shall take effect and be in full force from and after its passage and approval. Publication may also be in caption form as allowed under Section 9 of the Pharr City Charter.

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE”**

**“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.49% AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY by \$4.00”**

**APPROVED AND ADOPTED BY THE BOARD OF CITY COMMISSIONERS OF THE CITY OF PHARR, TEXAS, on this the 14<sup>th</sup> day of September 2020.**

CITY OF PHARR



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AMBROSIO “AMOS” HERNANDEZ, MAYOR

ATTEST:

  
for HILDA PEDRAZA, CITY CLERK

## CITY OF PHARR BUDGET GLOSSARY

**Accrual Accounting:** A form of accounting attempting to record the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the period in which those transactions occur.

**Ad Valorem Tax:** Tax on property imposed at a rate percent and based on the value commonly referred to, as property taxes are the charges levied on all real, and certain personal property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

**Appraised Value:** To make an estimate of value for taxation. (Property values are established by the Hidalgo County Appraisal District).

**Appropriation:** Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

**Appropriation Ordinance:** The official enactment, by the City Commission, to legally authorize City Staff to obligate and expend resources.

**Assessed Value:** The total taxable value placed on real estate and other property as a basis for levying taxes.

**Authorized Personnel:** Personnel slots, which are authorized in the adopted budget to be filled during the year.

**Bond:** A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period (a fiscal year) and the proposed means of financing them. Prepared for adoption and approved by the City Commission.

**Budget Calendar:** The schedule of key dates that the City follows in the preparation and adoption of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Commission.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Capital Outlay:** Expenditures which result in the acquisition of an addition to fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget benefiting current and future fiscal years.

**City Commission:** The Mayor and Commissioners collectively acting as the legislative and policymaking body of the City.

**City Manager:** The individual selected by the City Commission, who is responsible for the administration of the affairs of the City.

**Civil Service Personnel:** All certified police officers and fire fighters.

**Coding:** A system of numbering used to designate funds, departments, division, etc., in such a manner that the number quickly reveals required information.

**Component Units:** Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations that, because of the nature and significance of their relationship with a primary government, must be included in the reporting entity's financial statements so that the statements are not misleading or incomplete.

**Contracted Services:** Payment for goods or services rendered and furnished to a government based on a contract(s) used in operation benefiting the current fiscal year.

**Current Taxes:** Taxes levied and becoming due within one year from October 1 to September 30.

**Debt Service:** Payment of interest and principal to holders of a government's debt instruments.

**Debt Service Fund:** The Debt Service Fund, also known as the interest and sinking fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due.

**Delinquent Taxes:** Taxes remaining unpaid on and after the due date on which a penalty for nonpayment is attached.

**Department:** A functional and administrative entity created to carry out specified public services.

**Depreciation:** The portion of the cost of a fixed asset, which is charged as an expense during the fiscal year. In accounting for depreciation the cost of a fixed asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

**Distinguished Budget:** A voluntary program administered by the Government Finance Officers Association. This program encourages governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprise-where the intent is that the cost of providing goods or services to the general public on a continual basis are financed or recovered primarily through user charges.

**Expenditure:** A decrease in the net financial resources for the purpose of acquiring an asset, service, or settling a loss.

**Expense:** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges, which are presumed to benefit the current fiscal period.

**Fiscal Year:** The twelve-month financial period that is designated by the City signifying the beginning and ending period for recording financial transactions. The City of Pharr has specified October 1 to September 30 as its fiscal year.

**Fixed Assets:** An asset of a long-term nature, which is intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment.

**Flow of Financial Resources:** The operating results of this measurement focus show the extent to which financial resources obtained during the period are sufficient to cover claims against financial resources incurred during the period.

**Franchise:** A special privilege granted by a government permitting the continued use of public property, such as City streets, improvements other than buildings, machinery, and equipment.

**Franchise Fee:** A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

**Function:** Classification of expenditures according to the principal purposes for which the expenditures are made.

**Fund:** A fiscal and accounting entity with a self balancing set of accounts that record financial transactions cash and /or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The excess of fund assets over liabilities (assets minus liabilities). Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

**GASB-34:** The Governmental Accounting Standards Board (GASB) issued Statement 34 in June 1999. The intent of GASB Statement 34 is to more accurately reflect the financial activities of state and local governments in their financial reports. This statement represents the most significant changes made to governmental accounting and financial reporting standards since the Board's inception. GASB-34 provided the basic guidelines for the preparation of government financial statements and allowing comparisons among governments of similar size.

**General Obligation Bonds:** Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund Revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, library, and general administration.

**Governmental Funds:** Four fund types used to account for a government's business-type activities. These are the General Fund, the Special Revenue Fund, the Debt Service Fund and the Capital Projects Fund.

**Income:** Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

**Infrastructure:** Long-term capital assets in the City of Pharr that are used to provide the standard services to the residents. Examples of these items include streets, water lines, wastewater lines, etc.

**Internal Service Funds:** Internal service funds were established to finance and account for services, materials and supplies furnished to the various departments of the City and, on a limited basis, to other local governmental agencies. These services are provided on a cost reimbursement basis.

**Inter-Fund Transfers:** Authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; i.e. transfers from the General Fund to Special Revenue Fund.

**Materials/Supplies:** Purchase of expendable goods to be used in operation classified as a current operating expenditure benefiting the current fiscal period.

**Maintenance:** All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

**Modified Accrual:** The accrual basis of accounting adapted to governmental fund type expendable trust funds and agency funds spending a measurement focus. Under it revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period”. Expenditures are recognized when the related fund liability is incurred.

**Objective:** A simply stated measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard for performance for a given program.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The use of an annual operating budget is usually required by law to control government spending.

**Operating Costs:** Outlays for such current period items as expendable supplies, contractual services, and utilities.

**Operating Transfers:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Performance Indicator:** Variables that measure the success of a department in meeting goals and objectives and/or the workload and performance of the department.

**Personnel Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.



**Projected Revenues:** The amount of projected revenues to be collected, which are necessary to fund expenditures based on prior history and analysis of charges and fees that are assessed.

**Proprietary Funds:** Two fund types used to account for a government's business-type activities (e.g. activities that receive a significant portion of their funding through user charges). These are the Enterprise Fund and Internal Service Fund.

**Reimbursement:** Repayments of amount remitted on behalf of another party. Inter-fund transactions, which constitute reimbursements of a fund for expenditures initially made from it, which are properly applicable to another fund.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue:** An increase in assets due to the performance of a service or the sale of goods. In the General Fund revenues are recognized when earned, measurable, and reasonably assured to be received within sixty days.

**Revenue Bonds:** Bonds, which principal and interest, are payable exclusively from a revenue source pledged as the payment source before issuance.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Sinking Fund:** Location where funds are deposited per the debt requirements and to be used to meet the semi-annual principal and/or interest payments.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of specific purposes.

**Tax Base:** The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified by the Hidalgo County Appraisal District. The tax base represents net value after all exemptions.

**Tax Levy:** The total amount of tax is stated in terms of a unit of the tax base. The assessor applies the rate to taxable value to compute a tax due on each property.

**Tax Rate:** The amount of tax that is stated in terms of units of the tax base. The assessor applies the rate to taxable value to compute a tax due on each property.

**Tax Rate Limit:** The maximum rate at which a government may levy a tax. A maximum tax rate permitted by the Constitution of the State of Texas and City Charter is \$2.50 per \$100 of assessed value.

**Traditional Budget:** The budget of a government wherein expenditures are based entirely or primarily on objects of expenditures.

**Working Capital:** Current Assets less Current Liabilities.

